

FILED

APR 29 2016

Exhibit No.:
Issue: ISRS Updates
Witness: Glenn W. Buck Missouri Public Service Commission
Type of Exhibit: Rebuttal Testimony
Sponsoring Party: Laclede Gas Company
Case Nos.: GO-2016-0196
GO-2016-0197
Date Prepared: April 21, 2016

LACLEDE GAS COMPANY

GO-2016-0196
GO-2016-0197

REBUTTAL TESTIMONY

OF

GLENN W. BUCK

April 2016

Laclede Exhibit No. 4
Date 4/26 Reporter RB
File No. GO-2016-0196
GO-2016-0197

REBUTTAL TESTIMONY OF GLENN W. BUCK

1
2 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Glenn W. Buck, and my business address is 700 Market St., St. Louis, Missouri, 63101.

3 Q. ARE YOU THE SAME GLENN W. BUCK WHO PREVIOUSLY FILED DIRECT
4 TESTIMONY IN CASE NOS. GO-2016-0178 AND GO-2016-0179?

5 A. Yes, I am.

6 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

7 A. The purpose of my testimony is to respond to the Direct Testimony filed by Charles R.
8 Hyneman on behalf of the Office of the Public Counsel (“OPC”) in these cases.
9 Specifically, I will address why Mr. Hyneman has offered nothing new in his Direct
10 Testimony that would warrant a departure from the Commission’s very recent decision
11 that it is legal and appropriate to include two months of update ISRS plant in the
12 Company’s approved ISRS charges, together with three and a half months of offsetting
13 depreciation and deferred taxes that operate to reduce such charges.

14 Q. PLEASE DESCRIBE THE ISSUE RAISED BY MR. HYNEMAN IN HIS DIRECT
15 TESTIMONY.

16 A. In his testimony, Mr. Hyneman takes issue with the Staff’s and Company’s inclusion in
17 their ISRS recommendations in this proceeding of two months of updated ISRS plant
18 amounts incurred during January and February of 2016. Notably, Mr. Hyneman does
19 not take issue – in fact does not even mention – the corresponding inclusion of three and
20 a half months of accumulated depreciation and deferred taxes that have the effect of
21 reducing the ISRS charges that Staff and the Company are recommending be approved

1 in this proceeding. Again, this is the very same issue that OPC raised and the
2 Commission rejected in the last ISRS proceedings filed by Laclede Gas and MGE.

3 **Q. IS THE ISRS ELIGIBLE UTILITY PLANT INCLUDED IN THESE UPDATED**
4 **AMOUNTS “IN SERVICE” AND “USED AND USEFUL” WITHIN THE**
5 **MEANING OF THE ISRS STATUTE AND RULES?**

6 A. Yes. In fact, the January plant amount were in service and used and useful before
7 Laclede Gas and MGE even filed their ISRS petitions in this case, while the February
8 plant amounts were in service and used and useful at least a full month before the Staff
9 filed its April 1st Recommendations and Memoranda in these proceedings.

10 **Q. DO YOU HAVE ANY COMMENTS REGARDING MR. HYNEMAN’S CLAIM**
11 **THAT IT IS SIMPLY NOT POSSIBLE TO AUDIT BOTH UPDATED PLANT**
12 **INFORMATION AS WELL AS COMPLETE AN AUDIT OF THE OTHER**
13 **INFORMATION SUBMITTED IN AN ISRS FILING?**

14 A. Yes. Perhaps the most disappointing aspect of Mr. Hyneman’s Direct Testimony is his
15 assertion at page 7, lines 10-14, of his Direct Testimony that there is not sufficient time to
16 reasonably audit the two months of updated ISRS plant included by Laclede Gas and
17 MGE in their respective ISRS filings as well as the other aspects of the Company’s ISRS
18 filings. During the roughly 7 years that Laclede Gas has been including updated plant in
19 its ISRS filings, it has worked with the Commission Staff to establish strict deadlines for
20 the submission of such updated information so that Staff does indeed have sufficient time
21 to carry out its audit responsibilities in an appropriate manner. At no time has any Staff
22 auditor, other than Mr. Hyneman himself in prior proceedings when he was a member of
23 the Staff, expressed an inability to complete the audit of such information within the

1 applicable time frames. By nevertheless insisting that there is simply not enough time to
2 audit such information, Mr. Hyneman does a true disservice to those Staff auditors who
3 have not only capably and successfully performed such audit work, but also made
4 informed recommendations to the Commission based on their efforts. As someone who
5 is very familiar with the auditing demands imposed by the ISRS process, as well as the
6 capabilities of the Staff auditors who work in this area, I find Mr. Hyneman's claim that
7 such work cannot be performed within the available time completely absurd and
8 thoroughly disproven by the results achieved by numerous other auditors.

9 **Q. ARE THERE ANY OTHER REASONS THE COMMISSION SHOULD NOT**
10 **GIVE ANY WEIGHT TO MR. HYNEMAN'S CLAIMS REGARDING HIS**
11 **SUPPOSED INABILITY TO AUDIT THE UPDATED PLANT AMOUNTS?**

12 **A.** Yes. I think it is important to keep in mind that the Commission Staff is the party that is
13 authorized by the ISRS Statute to evaluate the ISRS information supplied by the
14 Company and make recommendations to the Commission regarding the costs that should
15 be authorized in an ISRS proceeding. That statutorily authorized party has done its audit
16 and submitted recommendations to the Commission verifying the accuracy and eligibility
17 of the updated plant amounts in this case. The fact that another party like OPC is
18 supposedly unable to conduct a second and duplicative audit of such information should
19 be of no consequence. The statute does not even contemplate that OPC would play a
20 role in the audit process, let alone one that renders meaningless the recommendations
21 made by the party that is given that role.

1 **IS IT UNUSUAL TO INCLUDE PRO-FORMA OR BUDGETED INFORMATION**
2 **IN A CASE AND THEN UPDATE IT WITH ACTUAL INFORMATION**
3 **WHEN IT BECOMES AVAILABLE?**

4 A. Absolutely not. Parties have applied this same practice in rate cases and in Purchased
5 Gas Adjustment (“PGA”)/Actual Cost Adjustment (“ACA”) proceedings for many years.
6 In these cases, the estimates of capital expenditures to be “closed” to plant in service in
7 the months of January and February 2016 were provided as estimates in much the same
8 way estimates are routinely included in the initial filing in a rate or PGA case and then
9 subsequently updated and even “trued-up” with actuals during the pendency of those
10 proceedings. Additionally, in contrast to an ISRS proceeding, a rate case typically
11 involves the exchange of a far greater volume of information on a variety of update issues
12 while the amount of time to review such updates is not significantly different than that
13 being provided for updated ISRS filings.

14 Q. **IS THE PERIOD OF TIME AVAILABLE TO REVIEW THE UPDATED ISRS**
15 **INFORMATION SUBSTANTIALLY DIFFERENT THAN THE PERIOD OF**
16 **TIME AFFORDED TO REVIEW UPDATED OR TRUED-UP INFORMATION IN**
17 **A RATE PROCEEDING?**

18 A. No, they are comparable. As previously noted, the complete updated information related
19 to the ISRS-eligible property for January 2016 was provided to Staff and OPC on
20 February 9, 2016, which is 52 days or a little more than 7 weeks before the April 1, 2016
21 due date for Staff’s Recommendations. The actual figures for February were provided to
22 Staff and OPC on March 9, 2016 which is 23 days prior to the due date for Staff’s
23 Recommendation. In my experience, this interval of time between providing updated

1 information and the reviewing party filing its recommendation is consistent with the time
2 intervals for providing and reviewing updated information in rate cases where Staff or
3 OPC had filing deadlines. For example, in Laclede's 2007 general rate case proceeding,
4 the Staff filed its revenue requirement testimony and accounting schedules on May 4,
5 2007 based on updated information that was provided on April 20, 2007 (for the period
6 ending March 31, 2007). This two week period for auditing updated information in the
7 2007 rate case was actually shorter than the 23 day audit period provided for in this case.
8 Similarly, in the Company 2010 general rate case proceeding, the Staff filed its revenue
9 requirement testimony and accounting schedules on May 10, 2010 based, in part, on
10 updated information that had been supplied by the Company as late as April 28, 2010.
11 Again, this was a significantly shorter audit interval than the one afforded in these cases,
12 and, as discussed later in this testimony, ISRS filings require a less burdensome audit
13 process because the scope of that process is so well defined by the ISRS Statute and
14 Rules.

15 **Q. IS INCLUSION OF PRO-FORMA OR BUDGETED INFORMATION IN THE**
16 **ISRS APPLICATION CONSISTENT WITH PAST PRACTICE IN ISRS CASES**
17 **APPROVED BY THE COMMISSION?**

18 **A.** Yes. There have been pro-forma estimates followed by reconciliations in ISRS cases
19 going back to at least 2009. In fact, the update of ISRS plant to reflect two months of
20 additional ISRS investments is part and parcel of a corresponding practice of also
21 updating ISRS plant to reflect an additional three to four months of accumulated
22 depreciation expense and deferred tax liability, which results in reductions in ISRS
23 revenues. The inclusion of estimates, updated by actual expenditures, was first approved

1 in a Laclede ISRS proceeding in early 2009 in Case No. GO-2009-0221. Such practice
2 has been approved by the Commission in every Laclede Report and Order issued since
3 that time including: Case Nos: GO-2009-0389, GO-2010-0212, GO-2011-0058, GO-
4 2011-0361, GO-2012-0145, GO-2012-0356, GO-2013-0352, GO-2014-0212, and GR-
5 2015-0026. The Office of Public Counsel has had an opportunity to participate in each of
6 these cases, and has in fact participated in them. Further, both the Commission Staff, in
7 its Recommendations, and the Company (in its application and supporting schedules)
8 have clearly identified in formal submissions the use of this practice in these prior ISRS
9 filings. As I previously noted, the Commission also explicitly confirmed the propriety of
10 this process in its Report and Order in Laclede Gas' and MGE's last ISRS proceeding.
11 Except very recently, at no time over this multiple year time frame and multiple series of
12 ISRS filings had OPC ever suggested that there was anything unlawful or improper about
13 this practice.

14 **Q. SHOULD THERE BE ANY HEIGHTENED CONCERN REGARDING THE**
15 **AMOUNT OF TIME PROVIDED TO AUDIT ISRS ADDITIONS VERSUS THE**
16 **AUDIT TIME IN OTHER PROCEEDINGS?**

17 A. No. In fact, just the opposite is true. That's because the ISRS statute provides for a
18 simplified audit process, as ISRS costs can be audited again for prudence in a subsequent
19 rate case. The ISRS legislation (393.1015(2)(2)) provides that,

20 "The staff of the commission may examine information of the gas corporation to confirm
21 that the underlying costs are in accordance with the provisions of sections 393.1009 to
22 393.1015, and to confirm proper calculation of the proposed charge, and may submit a
23 report regarding its examination to the commission not later than sixty days after the
24 petition is filed. No other revenue requirement or ratemaking issues may be examined in
25 consideration of the petition or associated proposed rate schedules filed pursuant to the
26 provisions of sections 393.1009 to 393.1015."
27

1 The scope of the audit is meant to determine if the included projects are ISRS-eligible
2 and if the calculations were done correctly. Section 393.1015(8) provides that,

3 “Commission approval of a petition, and any associated rate schedules, to establish or
4 change an ISRS pursuant to the provisions of sections 393.1009 to 393.1015 shall in no
5 way be binding upon the commission in determining the ratemaking treatment to be
6 applied to eligible infrastructure system replacements during a subsequent general rate
7 proceeding when the commission may undertake to review the prudence of such costs. In
8 the event the commission disallows, during a subsequent general rate proceeding,
9 recovery of costs associated with eligible infrastructure system replacements previously
10 included in an ISRS, the gas corporation shall offset its ISRS in the future as necessary to
11 recognize and account for any such overcollections.”

12
13 In other words, even though the costs of an ISRS project may be in ISRS rates, those
14 costs are subject to a prudence review in a subsequent rate case and, if the costs are found
15 to be imprudent, ISRS amounts collected on the project will be refunded to customers in
16 future ISRS proceedings. In contrast, an audit in a rate case proceeding must determine
17 both the propriety and prudence of a particular expenditure without any subsequent
18 opportunity to revisit the issue at a later time. By reserving the right to a subsequent
19 prudence review, and by limiting the scope of the ISRS audit to ISRS eligibility, the
20 legislature clearly intended to ease the burden of the audit in ISRS proceedings while
21 providing more contemporaneous recovery of these investments. The non-binding nature
22 of the ISRS, and the opportunity to review ISRS investments for prudence in a
23 subsequent rate case are also set out in the Commission’s ISRS rules at 4 CSR 240-
24 3.265(15).

25 **Q. DOES MR. HYNEMAN RECOGNIZE THESE DIFFERENCES BETWEEN**
26 **WHAT ISRS REVIEW IS DONE IN ISRS PROCEEDINGS AND WHAT IS DONE**
27 **IN A RATE CASE?**

1 A. Quite frankly, I'm not sure what to make of Mr. Hyneman's views on this matter. On
2 the one hand, he complains at page 7 of his Direct Testimony about the difficulty of
3 auditing the updated information submitted by Laclede Gas and MGE in their ISRS
4 proceedings. On the other hand, he appears to believe that it is even more difficult to
5 audit such information in a rate case. In fact, Mr. Hyneman states at page 14, lines 26-27
6 of his Direct Testimony that "[g]iven other rate case priorities, I do not believe it would
7 be prudent for Staff to devote its limited resources to audit past ISRS plant work orders."
8 In the end, I think Mr. Hyneman's difficulty in finding an appropriate proceeding to
9 review such costs derives from his fundamental misunderstanding of what kind of review
10 of ISRS costs is to be conducted in each type of proceeding. Specifically, Mr. Hyneman
11 seems to be suggesting that both the eligibility and the prudence of ISRS expenditures
12 should be reviewed in an ISRS proceeding with no review of such expenditures, for
13 prudence or otherwise, undertaken in a rate case. This overly expansive view of what
14 needs to be accomplished in an ISRS proceeding may be one reason why Mr. Hyneman
15 does not believe it is possible to fully audit updated ISRS information in an ISRS
16 proceeding. Such a concern is eliminated, however, when, as the ISRS Statute mandates,
17 ISRS proceedings are limited to ISRS eligibility determinations and rate case proceeding
18 are reserved for any prudence determinations.

19 Q. **HOW MANY "NEW" WORK ORDERS WERE CLOSED DURING THE**
20 **MONTHS OF JANUARY AND FEBRUARY?**

21 A. Through December 31, 2015 business, 650 ISRS projects and associated work orders had
22 been reflected in the ISRS filings of Laclede Gas and MGE combined. Approximately,
23 39 additional work orders were closed in January and 46 in February, for a total of 85.

1 This is similar to the number of work orders we have closed in the “update” period in
2 prior ISRS filings. For example, in GO-2015-0178, there were 41 new work orders in the
3 update period. Similarly, there were 24 new work orders in the update period in GR-
4 2015-0026. For the Commission’s convenience, I have attached examples of specific
5 work orders that closed in the Laclede ISRS case in January and February of 2016 as
6 Rebuttal Schedule GWB-1. As can be readily seen from these examples, these work
7 orders can be reviewed for ISRS eligibility in a relatively short amount of time. In fact,
8 an auditor familiar with the ISRS process and requirements should be able to audit such
9 information within a relatively short amount of time.

10 **Q. DO YOU HAVE ANY COMMENTS REGARDING MR. HYNEMAN’S**
11 **ASSERTION AT PAGES 8-9 OF HIS DIRECT TESTIMONY THAT THE ISRS**
12 **STATUTE AND RULES DO NOT PERMIT A TRUE-UP OF ISRS PLANT**
13 **AMOUNTS AND THAT TRUE UPS ARE RESERVED ONLY FOR RATE**
14 **CASES?**

15 **A.** Yes. But first I would like to point out that Mr. Hyneman states on page 3, lines 14-18,
16 of his Direct Testimony that he is not making any legal conclusions or legal
17 interpretations of the ISRS statute or ISRS rule. However, much of his testimony appears
18 to be devoted to doing exactly that as he provides one legal interpretation after another of
19 how the ISRS Statute and Rules fit his own beliefs of how an ISRS should work. In any
20 event, contrary to Mr. Hyneman’s assertion, what the Staff is doing when it updates plant
21 in an ISRS proceeding is simply fulfilling its responsibility under Section 393.1015.2(2)
22 to “examine information of the gas corporation to confirm that the underlying costs are in
23 accordance with the provisions of section 393.1009 to 393.1015, and to confirm proper

1 calculation of the proposed charge . . .” As the Commission recognized in its Report and
2 Order in the last ISRS proceeding for MGE and Laclede Gas, this language permits the
3 Staff to examine all information of the gas corporation, including updated plant amounts.
4 Notably, Mr. Hyneman does not point to anything in this language that would suggest
5 such an examination is limited solely to information contained in the utility’s ISRS filing
6 or that it excludes information relating to updated plant amounts. Instead, Mr. Hyneman
7 attempts to argue that a true-up¹ of information is solely an artifact of a rate case and
8 therefore cannot be done in an ISRS proceeding as it is a revenue requirement issue.

9 **Q, WHY DO YOU BELIEVE MR. HYNEMAN IS INCORRECT IN HIS**
10 **INTERPRETATION?**

11 A. In addition to being plainly inconsistent with the broad enabling language quoted above,
12 Mr. Hyneman’s argument that truing up costs is solely a rate case exercise is simply
13 wrong. First, there is no more (or less) explicit statutory authorization for truing up costs
14 in a rate case than there is for truing up costs in an ISRS proceeding. In fact, Mr.
15 Hyneman does not point to a single statutory provision that authorizes the truing up of
16 costs in a rate case. Nonetheless, he inexplicably concludes that it is perfectly
17 permissible to true up costs in a rate case – even in the absence of specific statutory
18 language authorizing such a practice – but suddenly impermissible when the practice is
19 used in an ISRS case. Second, Mr. Hyneman’s claim that truing up costs is a procedure
20 that may only be used in rate cases ignores the fact that true-ups are routinely used
21 outside of rate cases to update estimates with actual costs. The PGA/ACA process is
22 perhaps the most notable example of this. For literally decades, this process has been

¹ Although Mr. Hyneman uses the term “true-up” in his testimony, I believe the process of including the additional two month of plant to be more akin to an “update” in regulatory terminology.

1 used to update estimated gas costs with actual gas costs. Clearly, Mr. Hyneman's views
2 on how and when costs may be trued up rests on a fundamentally inaccurate assessment
3 of how the true-up concept has been employed in Missouri regulation.

4 **Q. DO YOU HAVE ANY COMMENTS REGARDING MR. HYNEMAN'S**
5 **ASSERTION AT PAGES 10 TO 12 OF HIS DIRECT TESTIMONY THAT**
6 **ALLOWING ISRS PLANT TO BE UPDATED IS INCONSISTENT WITH THE**
7 **COMMISSION'S DECISION IN THE FUEL ADJUSTMENT CLAUSE**
8 **RULEMAKING NOT TO ADOPT AN EARNING TEST AS PART OF THE**
9 **CLAUSE?**

10 A. Yes. The only inconsistency between the two is in Mr. Hyneman's unfounded
11 conclusion. The fact that there is nothing in the FAC statute that permits an earnings test
12 to be grafted upon an FAC does not alter the fact that the ISRS statute *does* permit the
13 Commission Staff to examine all information supplied by a gas corporation, including
14 update information, when determining what ISRS costs should be included in its
15 Recommendation and approved by the Commission. Contrary to Mr. Hyneman's
16 assertion, the Commission has actually based its actions regarding these two statutes on
17 what the statutes actually say rather than on the kind of results-oriented approach that Mr.
18 Hyneman would apparently prefer. This argument is a complete red herring.

19 **Q. DO YOU ALSO DISAGREE WITH MR. HYNEMAN'S CLAIM THAT COSTS**
20 **SHOULD ONLY BE UPDATED OR TRUED-UP BASED ON A SHOWING OF**
21 **NEED?**

22 A. Yes. Again, estimated costs are trued up to actuals in the PGA/ACA process, rate cases,
23 and in ISRS cases because it is appropriate to ensure that actual costs are ultimately

1 reflected in rates to the extent possible and entirely appropriate to have as
2 contemporaneous a recognition of those costs as possible. Again, when costs are trued
3 up to actuals in an ACA filing or when Staff updates a utility's pro-forma expenses in a
4 rate case, there is no consideration to whether there is a "need" to do it. It is simply done
5 because it's the right thing to do. In fact, the following excerpt from the Staff's
6 recommendation in GO-2009-0221, the first case wherein the Staff included an update to
7 the ISRS, makes it explicitly clear why they initiated the practice Mr. Hyneman is now
8 questioning.

9 "The Staff reviewed Laclede's Application, the supporting workpapers
10 and calculations, a sample of plant workorders and participated in
11 meetings and discussions with Laclede personnel. Commission Rule 4
12 CSR 240-3.265(12) requires the Commission to issue an Order with an
13 effective date no later than 120 days after the utility files an ISRS petition.
14 In the Staff's view the calculation of the ISRS should reflect the revenue
15 requirement at the effective date. To accomplish this, in the most recent
16 ISRS filings for Atmos Energy, Missouri Gas Energy and AmerenUE, the
17 Staff has reflected the depreciation and deferred tax reserves through the
18 implementation date. In discussions with Laclede personnel, Staff
19 indicated that it would pursue this method of calculating the reserves for
20 depreciation and deferred tax. In response, Laclede requested an update of
21 its ISRS eligible plant through the end of November 2008. The ISRS
22 eligible plant closings in October and November are the most recent
23 additions available for examination by the Staff. Including the October
24 and November ISRS plant additions conforms to the Staff's view that the
25 ISRS should reflect the revenue requirement at the effective date. The
26 Staff has examined this additional data and has incorporated it in its
27 calculation of the ISRS revenue requirement." (MO PSC Case No. GO-
28 2009-0221, OFFICIAL CASE FILE MEMORANDUM, PAGE 2 OF 4)
29

30 **Q. DO YOU HAVE ANY ADDITIONAL CONCERNS WITH THE MANNER IN**
31 **WHICH OPC HAS RAISED ITS ISSUES IN THE COMPANY'S ISRS FILINGS?**

32 **A.** Yes, I do. In resolution of a dispute involving income taxes, Laclede, Staff and OPC
33 reached an agreement under which Laclede would reduce its ISRS request by half of the
34 value of the difference in approaches for calculating taxes, and in exchange Staff and

1 OPC would work to implement the Company's ISRS as soon as reasonably possible. In
2 this case alone, the Company has reduced its ISRS request by more than \$300,000 to
3 honor this agreement. The approach taken by Laclede is consistent with the approach
4 taken for taxes in rate cases, and so Laclede feels this is a significant concession on its
5 part for which it reasonably expects significant consideration for expedited approval and
6 implementation of new ISRS rates. Despite this agreement, OPC in a number of recent
7 ISRS cases has either raised objections to well-established practices, such as updating
8 both ISRS additions and subtractions, or to the inclusion of costs, such as those relating
9 to regulator stations, that are clearly eligible for recovery through the ISRS process.
10 Often these objections have been raised months after the Company filed its ISRS where
11 such elements were included with the initial filings, but objections were not raised until
12 "the eleventh hour" and have all resulted in delays in when the Company obtains
13 approval for its ISRS filings. In this case, the Company proposed a number of
14 alternatives for reserving the issue that have previously been raised and litigated by OPC
15 in a way that would provide at least some measure of expedited treatment in return for the
16 significant consideration the Company has given. Ultimately, OPC chose once again to
17 pursue an approach designed to ensure that the maximum time allowed to process an
18 ISRS case would be used. These steps including waiting until ten days after Staff made
19 its recommendation to request an evidentiary hearing on the identical issue that the
20 Commission had just recently decided in favor of the Company and Staff and then
21 rejecting any effort to dispense of the issue based on the record previously compiled on it.
22 Combined with its prior actions, OPC's approach in this proceeding that there is no
23 reason for the Commission to address and resolve Laclede's ISRS cases on any kind of

1 expedited basis (together with its opposition to proposals that would allow that to
2 happen) constitutes a repudiation by OPC of its commitments under the agreement
3 described above. Under such circumstances, OPC should not be permitted to continue to
4 benefit from a bargain that it is not reasonably upholding, and instead seems to be bent on
5 frustrating. For a discussion of the Company's merits on the income tax issue, please see
6 the testimony of James A. Fallert and Glenn W. Buck filed in May 2004 in Case No. GO-
7 2004-0443

8 **Q. PLEASE SUMMARIZE YOUR TESTIMONY.**

9 A. The Company believes the current process of updating the ISRS information fits squarely
10 with the legislative intent, which was to allow more timely cost recovery of gas safety
11 investments and government mandated relocations under a targeted audit process that is
12 backstopped by a later review for prudence in a rate case. The provision of pro-forma
13 information on ISRS projects is consistent with the common practice of using such
14 information, as updated with actuals, in other rate proceedings. Contrary to Mr.
15 Hyneman's assertion, there is more than adequate time to review such projects and meet
16 the 60 day timeframe for a Staff Recommendation regarding eligibility and accuracy as is
17 confirmed in the direct testimony of Staff witnesses Jennifer Grisham and Brian Wells.

18 **Q. DOES THIS COMPLETE YOUR REBUTTAL TESTIMONY?**

19 A. Yes.

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application of Laclede)
Gas Company to Change its Infrastructure) File No. GO-2016-0196
System Replacement Surcharge in its)
Laclede Gas Service Territory)

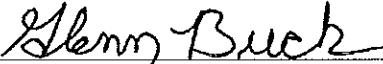
In The Matter of the Application of Laclede)
Gas Company to Change its Infrastructure) File No. GO-2016-0197
System Replacement Surcharge in its)
Missouri Gas Energy Service Territory)

AFFIDAVIT

STATE OF MISSOURI)
) SS.
CITY OF ST. LOUIS)

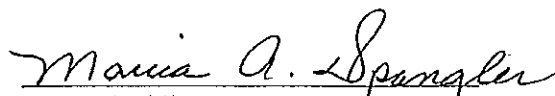
Glenn W. Buck, of lawful age, being first duly sworn, deposes and states:

1. My name is Glenn W. Buck. My business address is 700 Market Street, St. Louis, MO 63101 and I am the Director, Regulatory and Finance for Laclede Gas Company.
2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony on behalf of Laclede Gas Company.
3. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded are true and correct to the best of my knowledge and belief.


Glenn W. Buck

Subscribed and sworn to before me this 21 day of April, 2016.




Notary Public

Work Order Authorization Information

Header Detail

<p>Work Order: 900446 Work Order Title: Repl w/ 2998F 2P Maplewood 1E Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3303L Funding Project Desc: Replacement of Dist Sys - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 2,998 Ft. of 2PL IP main on Forest, Glades, Mitchell, and Garner.</p> <p>Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis City</p> <p>Estimated Start Date: Nov 25, 2013 Estimated Completion Date: Feb 24, 2014 Notes: Related Abandonment Project is 900452 - Task 11944821</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10628 Department Description: Central - Construction (Retired) Budget Description: Replacement of Dist Sys - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p> <p>Status: in service</p> <p>Estimated In-Service Date: Feb 24, 2014</p>
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Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	11/19/2013
Engineering Review-Dist S	Hoeflerlin, Craig	\$0	11/19/2013
VP Field Operations	Reitz, Tom	\$75,000	11/20/2013
Chief Operating Officer	Lindsey, Steve	\$500,000	11/20/2013

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$14,080.54	\$14,080.54	\$0.00	\$0.00
376300-Mains - Plastic	\$112,617.91	\$654.10	\$113,272.01	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$143,535.03	\$0.00	\$143,535.03	\$0.00	\$0.00
Total Estimated Costs:	\$256,152.94	\$14,734.64	\$270,887.58	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 900547 Work Order Title: Inst 4609F 2P Wellston Ph 2G Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3303L Funding Project Desc: Replacement of Dist Sys - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Asset Improvements WO Description: Install 4,609 ft. of 2PL IP and on Ridge, Goodfellow, Laurel, Romaine, and Hamilton. Main is being replaced as part of the FY14 Cast Iron Replacement Program.</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10648 Department Description: Construction - Region 1A - Union Budget Description: Replacement of Dist Sys - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p>
<p>Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis City</p>	<p>Status: in service</p>
<p>Estimated Start Date: May 26, 2014 Estimated Completion Date: Jul 25, 2014 Estimated In-Service Date: Jul 25, 2014</p>	
<p>Notes: Related abandonment WO 900553, Task 12752830 WO 900553 COR estimate moved to install WO.</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	3/18/2014
Engineering Review-Dist S	Hoeferlin, Craig	\$0	3/28/2014
VP Field Operations	Reitz, Tom	\$75,000	3/28/2014
Chief Operating Officer	Lindsey, Steve	\$500,000	3/31/2014

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$44,963.85	\$44,963.85	\$0.00	\$0.00
376300-Mains - Plastic	\$223,503.85	\$2,272.00	\$225,775.85	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$194,576.89	\$0.00	\$194,576.89	\$0.00	\$0.00
Total Estimated Costs:	\$418,080.74	\$47,235.85	\$465,316.59	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 900836 Work Order Title: Repl w/ 4556F 2P Baden Ph6C Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3303L Funding Project Desc: Replacement of Dist Sys - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 4556 Ft of 2PL IP main and Abandon 4386 Ft of 6CI LP main and 590 Ft of 6PL LP main on Riverview, North Pointe, Vivian, Tara, Drury and Summit. Existing main to be replaced as part of the FY15 Cast Iron Replacement Program</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10648 Department Description: Construction - Region 1A - Union Budget Description: Replacement of Dist Sys - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p>
<p>Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis City</p>	<p>Status: completed</p>
<p>Estimated Start Date: Jun 23, 2014 Estimated Completion Date: Oct 31, 2015 Estimated In-Service Date: Oct 31, 2015</p>	
<p>Notes: Existing main to be replaced as part of the FY15 Cast Iron Replacement Program.</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	4/27/2015
Engineering Review-Dist S	Hoeflerlin, Craig	\$0	4/30/2015
VP Field Operations	Reitz, Tom	\$500,000	4/30/2015
Chief Operating Officer	Lindsey, Steve	\$2,000,000	5/29/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$17,831.69	\$17,831.69	\$0.00	\$0.00
376300-Mains - Plastic	\$507,974.58	\$5,879.11	\$513,853.69	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$2,183.63	\$2,183.63	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$322,132.85	\$3,878.14	\$326,010.99	\$0.00	\$0.00
Total Estimated Costs:	\$830,107.43	\$29,772.57	\$859,880.00	\$0.00	\$0.00

Work Order Authorization Information

Header Detail	
Work Order: 901069 Work Order Title: Inst 5610F 12P Obear - Header Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3304L Funding Project Desc: Replacement Header Main - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 5610 ft of 12in PLIP, 10 ft of 8in PLIP, and 56 ft of 4in PLIP main on Obear Ave, N 20th St, Penrose St, N 11th St, and Angelica St. Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis City	Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10648 Department Description: Construction - Region 1A - Union Budget Description: Replacement Header Main - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type: Status: in service
Estimated Start Date: Sep 05, 2016 Estimated Completion Date: Mar 03, 2017 Estimated In-Service Date: Mar 03, 2017 Notes: Main is being installed as part of the FY 2015 Strategic Cast Iron Main Replac	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	6/8/2015
Engineering Review-Dist	Hoeferlin, Craig	\$0	6/12/2015
VP Field Operations	Goodson, Timothy	\$500,000	6/15/2015
Chief Operating Officer	Lindsey, Steve	\$2,000,000	6/15/2015

***** Unit Estimate *****						
Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage	
376300-Mains - Plastic	\$1,194,861.57	\$0.00	\$1,194,861.57	\$0.00	\$0.00	
Total Estimated Costs:	\$1,194,861.57	\$0.00	\$1,194,861.57	\$0.00	\$0.00	

Work Order Authorization Information

Header Detail

<p>Work Order: 900953 Work Order Title: Repl w/ 3565F 2P Union Blvd Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3303L Funding Project Desc: Replacement of Dist Sys - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10648 Department Description: Construction - Region 1A - Union Budget Description: Replacement of Dist Sys - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p>
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WO Description: Install 3565 Ft of 2 PL IP main on Union Blvd from Bircher Blvd to West Florissant Ave. Main to be installed as part of the FY15 Main Replacement Program and is needed to facilitate the future abandonment of the 12 ST on Union.

Major Location: Mass Property-Laclede	Status: in service
Asset Location: Laclede-St. Louis City	

Estimated Start Date: Aug 10, 2015	Estimated Completion Date: Sep 30, 2015	Estimated In-Service Date: Sep 30, 2015
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Notes: Main to be installed as part of the FY15 Main Replacement Program and is needed to facilitate the future abandonment of the 12 ST on Union.

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	7/16/2015
Engineering Review-Dist S	Hoeferlin, Craig	\$0	7/20/2015
VP Field Operations	Goodson, Timothy	\$500,000	7/20/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376300-Mains - Plastic	\$273,316.19	\$0.00	\$273,316.19	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$4,315.43	\$4,315.43	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$23,781.61	\$41,427.82	\$65,209.43	\$0.00	\$0.00
Total Estimated Costs:	\$297,097.80	\$45,743.25	\$342,841.05	\$0.00	\$0.00

Work Order Authorization Information

Header Detail		
Work Order: 901163	Company: Laclede Gas Company	
Work Order Title: Rel w/ 1995F 2P Hebert AOR	Business Segment: Distribution LDC 1	
Wo Type Description: WO-Replacement Mains & Services	Functional Class: Distribution Plant	
Work Order Group:	Department Code: 10648	
Current Revision: 1	Department Description: Construction - Region 1A - Union	
Funding Project: 3303L	Budget Description: Replacement of Dist Sys - Laclede	
Funding Project Desc: Replacement of Dist Sys - Laclede	Est. Annual Revenue:	
Eligible for AFUDC: yes	Eligible for CPI: yes	Reimbursement Type: None
Reason Code: Strategic	Retirement Type:	
WO Description: Install 1,995 Ft. of 2" PL MP main on N 25th St, N 23rd St, and Herbert St. Abandon 331.3 Ft. of 4" CI LP Main, 27.6 Ft. of 6" CI LP Main, 1,710.7 Ft. of 6" CI LP Main, 442.8 Ft. of 4" PL LP Main, 11.2 Ft. of 6" PL LP Main at the above location.		
Major Location: Mass Property-Laclede	Status: in service	
Asset Location: Laclede-St. Louis City		
Estimated Start Date: Sep 08, 2015	Estimated Completion Date: Nov 21, 2015	Estimated In-Service Date: Nov 21, 2015
Notes: Existing main is being replaced due to being placed into an angle of repose by the Metropolitan Sewer District.		

Reason for Work (Justification)
No Reason Provided

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Feldman, Keri	\$0	8/21/2015
Engineering Review-Dist	Hoferlin, Craig	\$0	8/21/2015
VP Field Operations	Goodson, Timothy	\$500,000	8/26/2015

***** Unit Estimate *****					
Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$91,258.13	\$91,258.13	\$0.00	\$0.00
376300-Mains - Plastic	\$147,554.16	\$3,466.81	\$151,020.97	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$188.68	\$188.68	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$43,892.90	\$1,053.99	\$44,946.89	\$0.00	\$0.00
Total Estimated Costs:	\$191,447.06	\$95,967.61	\$287,414.67	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 901149 Work Order Title: Rel w/ 300F 4P Sutters Mill Bridge Wo Type Description: WO-Relocation Mains LGC Work Order Group: Current Revision: 1 Funding Project: 3403L Funding Project Desc: Relocation of Dist Sys - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Government Request WO Description: Install 300 Ft. of 4in PL IP Main on Sutters Mill Rd from Spencer Crossing to Plum Tree Dr. Abandon 153 Ft. of 4in PL IP Main and 108 Ft. of 4in ST IP Main at the above location. Project is not reimbursable, but is ISRS recoverable.</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10648 Department Description: Construction - Region 1A - Union Budget Description: Relocation of Dist Sys - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p>
<p>Major Location: Mass Property-St. Charles Asset Location: St. Charles</p>	<p>Status: in service</p>
<p>Estimated Start Date: Mar 03, 2016 Estimated Completion Date: Apr 22, 2016 Estimated In-Service Date: Apr 22, 2016</p>	
<p>Notes: These mains are being replaced for replacement of Sutters Mill Rd Bridge by City of St. Peters.</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	11/24/2015
Engineering Review-Dist S	Hoeferlin, Craig	\$0	11/24/2015
VP Field Operations	Goodson, Timothy	\$500,000	11/30/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$708.31	\$708.31	\$0.00	\$0.00
376300-Mains - Plastic	\$16,656.54	\$1,855.73	\$18,512.27	\$0.00	\$0.00
Total Estimated Costs:	\$16,656.54	\$2,564.04	\$19,220.58	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 900747</p> <p>Work Order Title: Inst 7015F 2P Jefferson Ph7</p> <p>Wo Type Description: WO-Relocation Mains LGC</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: 3303L</p> <p>Funding Project Desc: Replacement of Dist Sys - Laclede</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 7015 Ft of 2PL IP and Uprate 242 Ft of 4PL LP main on Mississippi, LaSalle, S 18th, Rutger, Park, Dolman, and Vail. Main is being installed as part of the FY14 Strategic Cast Iron Replacement Program.</p> <p>Major Location: Mass Property-Laclede</p> <p>Asset Location: Laclede-St. Louis City</p> <p>Estimated Start Date: May 05, 2014 Estimated Completion Date: Jul 25, 2014</p> <p>Notes: Related Abandonment WO - 900748 WO 900748 COR estimate moved to install WO.</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: Distribution LDC 1</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 10760</p> <p>Department Description: Construction Engineering</p> <p>Budget Description: Replacement of Dist Sys - Laclede</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: in service</p> <p>Estimated In-Service Date: Jul 25, 2014</p>
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Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	4/7/2014
Engineering Review-Dist S	Hoeferlin, Craig	\$0	4/7/2014
VP Field Operations	Reitz, Tom	\$75,000	4/7/2014
Chief Operating Officer	Lindsey, Steve	\$500,000	4/7/2014

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$83,568.37	\$83,568.37	\$0.00	\$0.00
376300-Mains - Plastic	\$237,825.35	\$0.00	\$237,825.35	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$231,613.35	\$0.00	\$231,613.35	\$0.00	\$0.00
Total Estimated Costs:	\$469,438.70	\$83,568.37	\$553,007.07	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 900647 Work Order Title: Inst 3654F 8P Park-Tamm to Sublette Wo Type Description: WO-Relocation Mains LGC Work Order Group: Current Revision: 1 Funding Project: 3304L Funding Project Desc: Replacement Header Main - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 3654 Ft. of 8PL IP main on Park Ave from Hampton Ave to Sublette Ave. This header main is being installed to support the FY14 Strategic Cast Iron Replacement Program.</p> <p>Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis City</p> <p>Estimated Start Date: Jul 01, 2014 Estimated Completion Date: Sep 30, 2014 Estimated In-Service Date: Sep 30, 2014</p> <p>Notes:</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10638 Department Description: Construction - Region 1B - Union Budget Description: Replacement Header Main - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p> <p>Status: in service</p>
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Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	5/13/2014
Engineering Review-Dist	Hoferlin, Craig	\$0	5/13/2014
VP Field Operations	Reitz, Tom	\$75,000	5/14/2014
Chief Operating Officer	Lindsey, Steve	\$500,000	5/30/2014

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376300-Mains - Plastic	\$474,085.99	\$0.00	\$474,085.99	\$0.00	\$0.00
Total Estimated Costs:	\$474,085.99	\$0.00	\$474,085.99	\$0.00	\$0.00

Work Order Authorization Information

Header Detail	
Work Order: 900609 Work Order Title: Inst 2646F 2P Maplewood Ph2D Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3303L Funding Project Desc: Replacement of Dist Sys - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 2646 Ft of 2PL IP main on McCausland and Horner. Uprate 198 Ft of 3PL LP main to IP going north off Horner Ave. Main to be installed as part of the FY14 Cast Iron Replacement Program.	Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10638 Department Description: Construction - Region 1B - Union Budget Description: Replacement of Dist Sys - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:
Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis County	Status: in service
Estimated Start Date: Jun 16, 2014 Estimated Completion Date: Sep 01, 2014 Estimated In-Service Date: Sep 01, 2014	
Notes: Related Abandonment WO 900610 WO 900610 COR estimate moved to install WO.	

Reason for Work (Justification)
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Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	6/29/2014
Engineering Review-Dist S	Hoeferlin, Craig	\$0	7/1/2014
VP Field Operations	Reitz, Tom	\$75,000	7/1/2014
Chief Operating Officer	Lindsey, Steve	\$500,000	7/16/2014

***** Unit Estimate *****					
Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$23,832.83	\$23,832.83	\$0.00	\$0.00
376300-Mains - Plastic	\$106,010.69	\$13,866.73	\$119,877.42	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$125,394.00	\$0.00	\$125,394.00	\$0.00	\$0.00
Total Estimated Costs:	\$231,404.69	\$37,699.56	\$269,104.25	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 900076 Work Order Title: Repl w/ 1804F 2P JeffersonPh9 Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3303L Funding Project Desc: Replacement of Dist Sys - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Asset Improvements WO Description: Install 1804F 2P main and 10F 4P main on Grattan St from Chouteau to Carroll St. Abandon 689F 6ST, 562F 12C, 552F 8S and 130F 12S main on Grattan from Hickory to Carroll and on Park Ave from Grattan St to Dillon St.</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10638 Department Description: Construction - Region 1B - Union Budget Description: Replacement of Dist Sys - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p>
<p>Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis City</p>	<p>Status: in service</p>
<p>Estimated Start Date: Sep 30, 2014 Estimated Completion Date: Jan 30, 2015 Estimated In-Service Date: Jan 30, 2015</p> <p>Notes: Existing main is being replaced as part of the FY14 Strategic Cast Iron Replacement Program</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	8/12/2014
Engineering Review-Dist S	Hoeflerlin, Craig	\$0	8/13/2014
VP Field Operations	Reitz, Tom	\$75,000	8/14/2014
Chief Operating Officer	Lindsey, Steve	\$500,000	8/18/2014

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$16,322.40	\$16,322.40	\$0.00	\$0.00
376200-Mains - Cast Iron	\$0.00	\$3,111.14	\$3,111.14	\$0.00	\$0.00
376300-Mains - Plastic	\$108,271.90	\$0.00	\$108,271.90	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$4,323.93	\$1,379.39	\$5,703.32	\$0.00	\$0.00
Total Estimated Costs:	\$112,595.83	\$20,812.93	\$133,408.76	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 900951</p> <p>Work Order Title: Repl w/ 4063F 4P Clifton Heights-1A</p> <p>Wo Type Description: WO-Replacement Mains & Services</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: 3303L</p> <p>Funding Project Desc: Replacement of Dist Sys - Laclede</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 2457F 4P main and 1606F 2P main on Sulphur, Elizabeth, Hampton and 59th St between Wilson and Columbia. Abandon 640F 6C main, 1648F 6S, 80F 4C, 1734F 12C & 72F 12S main at the above location.</p> <p>Major Location: Mass Property-Laclede</p> <p>Asset Location: Laclede-St. Louis City</p> <p>Estimated Start Date: Mar 23, 2015 Estimated Completion Date: Sep 30, 2015 Estimated In-Service Date: Sep 30, 2015</p> <p>Notes: This main is being replaced as part of the FY15 Cast Iron Replacement Program.</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: Distribution LDC 1</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 10638</p> <p>Department Description: Construction - Region 1B - Union</p> <p>Budget Description: Replacement of Dist Sys - Laclede</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: in service</p>
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Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	3/10/2015
Engineering Review-Dist	Hoferlin, Craig	\$0	3/10/2015
VP Field Operations	Reitz, Tom	\$500,000	3/11/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$5,562.16	\$5,562.16	\$0.00	\$0.00
376200-Mains - Cast Iron	\$0.00	\$28,852.14	\$28,852.14	\$0.00	\$0.00
376300-Mains - Plastic	\$292,173.27	\$0.00	\$292,173.27	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$1,092.41	\$1,092.41	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$101,612.39	\$1,541.79	\$103,154.18	\$0.00	\$0.00
Total Estimated Costs:	\$393,785.66	\$37,048.50	\$430,834.16	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 901039 Work Order Title: Inst 2180F 8P Magnolia header Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3304L Funding Project Desc: Replacement Header Main - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 2,180 Ft. 8PL IP Header Main on Magnolia Ave and Alfred Ave from Tower Grove Ave to Tower Grove Pl.</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10638 Department Description: Construction - Region 1B - Union Budget Description: Replacement Header Main - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p>
<p>Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis City</p>	<p>Status: in service</p>
<p>Estimated Start Date: Jun 01, 2015 Estimated Completion Date: Sep 30, 2015 Estimated In-Service Date: Sep 30, 2015</p> <p>Notes: This header main is being replaced as part of the FY15 Cast Iron Replacement Program.</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	3/10/2015
Engineering Review-Dist	Hoferlin, Craig	\$0	3/10/2015
VP Field Operations	Reitz, Tom	\$500,000	3/11/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376300-Mains - Plastic	\$321,243.04	\$0.00	\$321,243.04	\$0.00	\$0.00
Total Estimated Costs:	\$321,243.04	\$0.00	\$321,243.04	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 900611</p> <p>Work Order Title: Repl w/ 2410F 2P Mitchell</p> <p>Wo Type Description: WO-Replacement Mains & Services</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: 3303L</p> <p>Funding Project Desc: Replacement of Dist Sys - Laclede</p> <p>Eligible for AFUDC yes Eligible for CPI: yes</p> <p>Reason Code: Asset Improvements</p> <p>WO Description: Install 2410 Ft. of 2PL IP main on Mitchell Ave from McCausland Ave to Prather Ave, on Forest Ave from Mitchell Ave to Plateau Ave, and on Cutter Ave from Plateau Ave to Dale Ave. Abandon 1001 Ft. of 6CI at same location.</p> <p>Major Location: Mass Property-Laclede</p> <p>Asset Location: Laclede-St. Louis City</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: Distribution LDC 1</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 10638</p> <p>Department Description: Construction - Region 1B - Union</p> <p>Budget Description: Replacement of Dist Sys - Laclede</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: in service</p>
<p>Estimated Start Date: Jun 08, 2015 Estimated Completion Date: Jul 31, 2015 Estimated In-Service Date: Jul 31, 2015</p> <p>Notes: These mains are being replaced as part of the FY14 Strategic Cast Iron Replacement Program. Service Estimate: 53 Renewals and 3 Abandonments</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	4/23/2015
Engineering Review-Dist S	Hoferlin, Craig	\$0	4/24/2015
VP Field Operations	Reitz, Tom	\$500,000	4/27/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$2,874.86	\$2,874.86	\$0.00	\$0.00
376200-Mains - Cast Iron	\$0.00	\$7,240.24	\$7,240.24	\$0.00	\$0.00
376300-Mains - Plastic	\$90,797.14	\$532.47	\$91,329.61	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$116,194.77	\$0.00	\$116,194.77	\$0.00	\$0.00
Total Estimated Costs:	\$206,991.91	\$10,647.57	\$217,639.48	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 900869 Work Order Title: Repl w/ 3047F 2P Baden Ph6D Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3303L Funding Project Desc: Replacement of Dist Sys - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 3047' of 2PL IP main on North Pointe Blvd, Park Ln, Pamplin Ave, and Alpha Ave. Abandon 113' of 3PL LP, 641' of 4PL LP, 1058' of 6PL LP, and 1325' of 6CI LP main at the above location. Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis City</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10648 Department Description: Construction - Region 1A - Union Budget Description: Replacement of Dist Sys - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type: Status: in service</p>
<p>Estimated Start Date: Jun 01, 2015 Estimated Completion Date: Jul 17, 2015 Estimated In-Service Date: Jul 17, 2015 Notes: Main is being replaced as part of the FY15 Strategic Cast Iron Main Replacement Program.</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	4/27/2015
Engineering Review-Dist S	Hoeflerlin, Craig	\$0	4/30/2015
VP Field Operations	Reitz, Tom	\$500,000	4/30/2015
Chief Operating Officer	Lindsey, Steve	\$2,000,000	5/29/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$24,164.00	\$24,164.00	\$0.00	\$0.00
376300-Mains - Plastic	\$110,562.66	\$1,770.21	\$112,332.87	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$333,586.11	\$110,624.92	\$444,211.03	\$0.00	\$0.00
Total Estimated Costs:	\$444,148.77	\$136,559.13	\$580,707.90	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 900835 Work Order Title: Repl w/ 2510F 4P Baden Ph6B Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3303L Funding Project Desc: Replacement of Dist Sys - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 2,510ft of 4in PL IP main on Goodfellow between North Pointe and W Florissant, and on North Pointe Between Goodfellow and Vivian.</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10648 Department Description: Construction - Region 1A - Union Budget Description: Replacement of Dist Sys - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p>
<p>Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis City</p>	<p>Status: in service</p>
<p>Estimated Start Date: Jun 22, 2015 Estimated Completion Date: Oct 31, 2015 Estimated In-Service Date: Oct 31, 2015</p> <p>Notes: Existing main to be replaced as part of the FY15 Cast Iron Replacement Program.</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	4/23/2015
Engineering Review-Dist S	Hoeflerlin, Craig	\$0	4/24/2015
VP Field Operations	Reitz, Tom	\$500,000	4/27/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376300-Mains - Plastic	\$149,634.04	\$0.00	\$149,634.04	\$0.00	\$0.00
Total Estimated Costs:	\$149,634.04	\$0.00	\$149,634.04	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 901100 Work Order Title: Repl w/ 3712F 6P McDonald header Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3304L Funding Project Desc: Replacement Header Main - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 3712 Ft of 6PL IP main on McDonald Ave from Grand Blvd to Oak Hill Ave.</p> <p>Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis City</p> <p>Estimated Start Date: Mar 26, 2015 Estimated Completion Date: Sep 30, 2015 Estimated In-Service Date: Sep 30, 2015 Notes: Main to be installed as part of the FY15 Cast Iron Replacement Program.</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10638 Department Description: Construction - Region 1B - Union Budget Description: Replacement Header Main - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p> <p style="text-align: right;">Status: completed</p>
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Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	4/25/2015
Engineering Review-Dist	Hoeferlin, Craig	\$0	4/30/2015
VP Field Operations	Reitz, Tom	\$500,000	4/30/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376300-Mains - Plastic	\$392,497.02	\$0.00	\$392,497.02	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$3,205.00	\$0.00	\$3,205.00	\$0.00	\$0.00
Total Estimated Costs:	\$395,702.02	\$0.00	\$395,702.02	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 901080 Work Order Title: Repl w/ 5080F 8P Rosalie header Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3304L Funding Project Desc: Replacement Header Main - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 5080 ft of 8in PLIP and 30 ft of 4in PLIP main on Bircher Blvd, W. Florissant Ave, Pope Ave, and Rosalie St.</p> <p>Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis City</p> <p>Estimated Start Date: Jul 06, 2015 Estimated Completion Date: Sep 30, 2015 Estimated In-Service Date: Sep 30, 2015 Notes: Main is being installed as part of the FY 2015 Strategic Cast Iron Main Replacement Program.</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10648 Department Description: Construction - Region 1A - Union Budget Description: Replacement Header Main - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p> <p>Status: in service</p>
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Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	4/25/2015
Engineering Review-Dist	Hoferlin, Craig	\$0	4/30/2015
VP Field Operations	Reitz, Tom	\$500,000	4/30/2015
Chief Operating Officer	Lindsey, Steve	\$2,000,000	5/29/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376300-Mains - Plastic	\$632,296.07	\$0.00	\$632,296.07	\$0.00	\$0.00
Total Estimated Costs:	\$632,296.07	\$0.00	\$632,296.07	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 901087 Work Order Title: Repl w/ 2235F 2P U-City Ph1A Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3303L Funding Project Desc: Replacement of Dist Sys - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 2235 ft of 2 in PL IP and 2645 ft of 4 in PL IP main and Abandon 1331 ft of 4 in CI LP, 3516 ft of 6 in CI LP, and 773 ft of 6 in ST LP main for U-City Grid Phase 1A.</p> <p>Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis County</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10648 Department Description: Construction - Region 1A - Union Budget Description: Replacement of Dist Sys - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p> <p style="text-align: right;">Status: in service</p>
<p>Estimated Start Date: Jul 01, 2015 Estimated Completion Date: Sep 30, 2015 Estimated In-Service Date: Sep 30, 2015 Notes: Main is being replaced as part of the FY 2015 Strategic Cast Iron Main Replacement Program</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	5/22/2015
Engineering Review-Dist S	Hoeflerlin, Craig	\$0	5/27/2015
VP Field Operations	Reitz, Tom	\$500,000	5/27/2015
Chief Operating Officer	Lindsey, Steve	\$2,000,000	5/29/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$5,939.32	\$5,939.32	\$0.00	\$0.00
376200-Mains - Cast Iron	\$0.00	\$46,824.43	\$46,824.43	\$0.00	\$0.00
376300-Mains - Plastic	\$411,809.95	\$0.00	\$411,809.95	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$232,175.94	\$0.00	\$232,175.94	\$0.00	\$0.00
Total Estimated Costs:	\$643,985.89	\$52,763.75	\$696,749.64	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 901073 Work Order Title: Inst 3615F 12P Rosalie/CarterHeader Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3304L Funding Project Desc: Replacement Header Main - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 3615ft of 12in PLIP and 45ft of 4in PLIP header main on Rosalie St and Carter Ave.</p> <p>Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis City</p> <p>Estimated Start Date: Mar 07, 2016 Estimated Completion Date: Aug 26, 2016 Estimated In-Service Date: Aug 26, 2016 Notes: Main is being installed as part of the FY 2015 Strategic Cast Iron Main Replacement Program.</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10648 Department Description: Construction - Region 1A - Union Budget Description: Replacement Header Main - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p> <p>Status: in service</p>
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Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	6/8/2015
Engineering Review-Dist	Hoferlin, Craig	\$0	6/12/2015
VP Field Operations	Goodson, Timothy	\$500,000	6/15/2015
Chief Operating Officer	Lindsey, Steve	\$2,000,000	6/15/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376300-Mains - Plastic	\$768,547.53	\$0.00	\$768,547.53	\$0.00	\$0.00
Total Estimated Costs:	\$768,547.53	\$0.00	\$768,547.53	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 900618 Work Order Title: Repl w/ 1907F 2P Maplewood Ph3B Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3303L Funding Project Desc: Replacement of Dist Sys - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 1907 ft of 2PL IP main on Clayton Ave, Central Ave and in the ally west of Kraft St. Abandon 1184 ft of 3PL LP main, 237 ft of 6CI LP main, 5 ft of 8ST LP main, 5 ft of 8PL LP main, 329 ft of 12CI LP main and 5 ft of 12ST LPL main. Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis County</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10638 Department Description: Construction - Region 1B - Union Budget Description: Replacement of Dist Sys - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type: Status: in service</p>
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Estimated Start Date: Aug 03, 2015 **Estimated Completion Date:** Oct 23, 2015 **Estimated In-Service Date:** Oct 23, 2015
Notes: Main to be replaced as part of the FY15 Cast Iron Replacement Program.

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	6/16/2015
Engineering Review-Dist S	Hoeferlin, Craig	\$0	6/17/2015
VP Field Operations	Goodson, Timothy	\$500,000	6/18/2015

**** Unit Estimate ****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$629.07	\$629.07	\$0.00	\$0.00
376200-Mains - Cast Iron	\$0.00	\$22,576.12	\$22,576.12	\$0.00	\$0.00
376300-Mains - Plastic	\$202,956.47	\$6,062.87	\$209,019.34	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$134,041.86	\$0.00	\$134,041.86	\$0.00	\$0.00
Total Estimated Costs:	\$336,998.33	\$29,268.06	\$366,266.39	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 901187 Work Order Title: Repl w/ 1280F 2P Dryden Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3303L Funding Project Desc: Replacement of Dist Sys - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: System Integrity WO Description: Install 1,280 Ft. of 2PL IP main, 2 Ft. of 4PL IP on Dryden Ave, Korte Ave, and Carter Ave. Abandon 563 Ft. of 12CI LP main, 484 Ft. of 6CI LP main, 1 Ft. of 6PL LP main, 2 Ft. of 4PL LP main, and 323 Ft. of 2SS LP main.</p> <p>Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis City</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10648 Department Description: Construction - Region 1A - Union Budget Description: Replacement of Dist Sys - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p> <p style="text-align: right;">Status: in service</p>
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Estimated Start Date: Aug 31, 2015 **Estimated Completion Date:** Sep 30, 2016 **Estimated In-Service Date:** Sep 30, 2016
Notes: This main is being replaced as part of FY16 Cast Iron Replacement Program.

Reason for Work (Justification)

No Reason Provided

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Feldman, Keri	\$0	8/21/2015
Engineering Review-Dist S	Hoeflerlin, Craig	\$0	8/25/2015
VP Field Operations	Goodson, Timothy	\$500,000	8/26/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$1,488.32	\$1,488.32	\$0.00	\$0.00
376200-Mains - Cast Iron	\$0.00	\$14,787.50	\$14,787.50	\$0.00	\$0.00
376300-Mains - Plastic	\$135,765.26	\$2,976.63	\$138,741.89	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$338.91	\$338.91	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$69,182.89	\$941.02	\$70,123.91	\$0.00	\$0.00
Total Estimated Costs:	\$204,948.15	\$20,532.38	\$225,480.53	\$0.00	\$0.00