

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

In the Matter of Spire Missouri Inc.’s d/b/a                    )  
Spire Request for Authority to Implement a General    )    Case No. GR-2021-0108  
Rate Increase for Natural Gas Service Provided        )  
In the Company’s Missouri Service Areas                )

**SPIRE MISSOURI INC.’S RESPONSE TO STAFF’S MARCH 18, 2022 REPORT**

COMES NOW Spire Missouri Inc. (“Spire” or “Company”), by and through counsel, and pursuant to Commission Rules 20 CSR 4240-2.080 (13), submits the following response to the Staff’s Report:

1)       On March 18, 2022 Staff filed its Report pertaining to Staff’s audit and determination of Spire’s compliance with the Uniform System of Accounts (“USOA”) for capitalization of overheads. Throughout the audit process, it was Spire’s intent to ensure as much transparency as possible for Staff in conducting their audit. To that end, the Company shared a significant amount of information and engaged in frequent regular discussions with Staff. Spire is appreciative of Staff’s attention, time, and expeditious review of this important matter.

2)       The Company has reviewed Staff’s Report and generally agrees with the recommendations made by Staff, and has already begun the process of implementing Staff’s recommendations. However, the Company does have additional comments regarding Staff recommendation number 21, which will be addressed below.

3)       Staff Recommendation number 21 states as follows:

Spire shall defer the cost of its non-operational A&G overheads to a regulatory asset beginning on December 23, 2021. The deferred costs are to be quantified by applying the rate recommended by the PwC, plus a general adder for seasonality, to the A&G overhead costs incurred since December 23, 2021.

In order for Spire to begin to defer costs into a regulatory asset, the Commission will need to issue an Order giving the Company the accounting authority to do so. Spire intends to work with Staff and OPC to reach a stipulation on this topic (or an agreed form of proposed order) in the next 10 days to reflect the relevant portions of the Commission's Amended Report & Order on overheads and Staff's overheads report, and to provide appropriate deferral language.

WHEREFORE, Spire asks the Commission to accept this Response, and issue an Order approving overhead treatment consistent with Staff's Report and this Response.

Respectfully Submitted,

/s/Goldie T. Bockstruck

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ATTORNEYS FOR SPIRE MISSOURI INC

**CERTIFICATE OF SERVICE**

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 28<sup>th</sup> day of March, 2022.

Lew Keathley

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Lew Keathley