

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

Office of the Public Counsel,)	
)	
Complainant,)	
)	
v.)	Case No. GC-2016-0297
)	
Laclede Gas Company, and Missouri Gas)	
Energy,)	
)	
Respondents)	

**MOTION FOR RECONSIDERATION
OF ORDER REGARDING MOTION TO COMPEL**

COMES NOW the Office of the Public Counsel (“OPC”) and for its Motion for Reconsideration of Order Regarding Motion to Compel states:

1. On July 12, 2016, the Public Service Commission (“Commission”) issued its Order Regarding Motion to Compel (“Order”). OPC requests reconsideration of the part of the Order granting Laclede sixty days from the date of the Order, or *until September 10, 2016*, to answer all outstanding data requests that were served on Laclede in May. The Order gives Laclede *four months* to answer 93 standard rate case data requests Laclede could have, and should have, already answered. In Laclede’s last rate case, the Company answered 177 standard rate case data requests from the Staff within *twenty days*. There is no justification for this excessive extension that only serves Laclede’s efforts to delay any rate review, and in turn, delay rate relief for Laclede’s customers.

2. OPC recognizes some data requests require more time to answer than others, but the Order assumes *all* data requests issued by OPC require four months to answer. Assuming all data requests from OPC to Laclede are equally time-consuming and necessitate a four-month turnaround is an unreasonable assumption that overlooks what the Commission already knows about Laclede's historical ability, or inability, to timely answer a large number of data requests within twenty days. There is no reasonable basis to require OPC to wait until September to *begin* reviewing Laclede's books and records to process an OPC complaint filed in April. From a customer's perspective, the sixty day amounts to unnecessary and unreasonable delay that ignores the fact OPC requested expedited consideration in its Complaint – a request the Commission has not yet addressed.

3. In past cases, the Commission has held public utilities to a far stricter standard for responding to discovery requests than the standard put forth in the Order:

"The Commission believes that strict adherence to the provisions of 4 CSR 240-2.090(2) is necessary to ensure discovery proceeds on a reasonable basis."¹

"A 40-day period to answer DRs is simply too long in light of the 150-day period in which this case must be decided. KLM will be ordered to answer all the disputed DRs immediately, and to comply with the 20-day period set out in 4 CSR 240-2.090(2) for all other DRs."²

4. The basis for Laclede's delay in beginning to respond to OPC's data requests - that it was waiting for the Commission to rule on the motion to dismiss - is an unlawful basis for not responding to OPC's lawful discovery. Every month this case

¹ 1989 Mo. PSC LEXIS 15 (Mo. PSC 1989).

² 2000 Mo. PSC LEXIS 1860 (Mo. PSC 2000), Case No. TT-2001-120. *See also*, Case Nos. TT-2001-117, TT-2001-116, TT-2001-118, TT-2001-115, TT-2001-119.

stalls due to the Commission's acceptance of Laclede's delay tactics costs ratepayers hundreds of thousands and possibly millions of dollars in rates that are far outside the realm of what is considered a just and reasonable level of earnings.

5. The following data requests from OPC to Laclede were the subject to OPC's Motion to Compel, and are included in their entirety in Attachment A:

³ Data Request Nos.	Date Issued	Date Due	Response?	Days Overdue	Total Days to Respond if Given Another 60 Days
1000 to 1005	5/13/16	6/2/16	Yes, except 1005	46 days	120 days
1 to 89	5/23/16	6/13/16	No	36 days	110 days
8000 to 8003	5/24/16	6/13/16	No	36 days	110 days

6. Rather than order Laclede to answer the May 2016 data requests immediately, OPC asks the Commission to direct Laclede to file a schedule that provides dates by which Laclede will provide answers. Easy-to-answer data requests should be made available immediately. If Laclede claims a particular data request will require much effort to assemble, the reasons for that delay should be specifically explained by Laclede. That way, OPC will be served with answers as they become available. Otherwise, Laclede will be allowed to sit on answers it has already prepared until September and the only reason for not providing an answer is the Commission's Order giving Laclede four months to provide that answer.

³ OPC Data Request numbering is based on blocks of numbers each assigned to a different OPC employee or consultant.

7. Examples of data requests Laclede should be able to answer with minimal effort include the first four data requests:

- DR 1. Please provide a copy of Laclede's current strategic plan. Also please provide a current copy of Laclede Group's strategic plan.
- DR 2. Please schedule a time for the Public Counsel to review the external auditor's workpapers for Laclede and Laclede Group, Inc. for the two most recent years available.
- DR 3. Please provide a list of internal audits that were performed for Laclede and a separate list for Laclede Group during the period January 2014- current. Please update this data request as other internal audits are completed.
- DR 4. Please provide a current copy of Laclede's Internal Audit Manual. If a different manual exists for Laclede Group, please include a copy of that manual.

Note the OPC does not consider this an exhaustive list but merely provided for explanatory purposes. There is simply no reasonable basis for Laclede to claim an inability to provide this information, and most other data requested by OPC, immediately.

8. It should go without saying, but OPC is at a significant disadvantage as it pursues this earnings review because the vast majority of the information OPC needs to prepare its direct testimony is in the possession of the Respondent. The effect of the Order is that it will unnecessarily prohibit OPC from preparing a direct case for another two months, resulting in an over four month delay in OPC's ability to prepare its evidence and present that evidence to the Commission.

9. One option for addressing this discovery issue is for OPC to provide Laclede with a shorter list of "high priority" data requests to be answered first, and thereby eliminating Laclede's alleged problem with responding to a large number of data requests. These high priority data requests could be answered within twenty days or less

while the preparation of the other data requests can be provided at a later date. OPC would be able to provide that list within several days of a Commission order directing that procedure be followed.

10. The Commission has also ordered the parties to participate in a scheduling conference on August 3, 2016 to develop a proposed procedural schedule for processing this case. By giving Laclede until September to even *begin* providing OPC with access to Laclede's books and records, OPC will not know by August 3 whether Laclede's answers will be truly responsive to the requests. This will create a significant burden in developing a procedural schedule. Moreover, by pushing out until September the requirement that Laclede provide access to its records, the Commission will effectively push any evidentiary hearing in this case until the end of the year, or possibly even *next year*. This delay is unreasonable and not in the interests of the public the Commission is tasked with protecting.

WHEREFORE, the Office of the Public Counsel respectfully moves the Commission to reconsider its Order.

Respectfully submitted,

OFFICE OF THE PUBLIC COUNSEL

By: /s/ Marc D. Poston

Marc D. Poston (#45722)

Chief Deputy Counsel

P. O. Box 2230

Jefferson City MO 65102

(573) 751-5558

(573) 751-5562 FAX

marc.poston@ded.mo.gov

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, emailed or hand-delivered to all counsel of record this 18th day of July 2016.

/s/ Marc Poston

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

Office of the Public Counsel,)	
)	
Complainant,)	
)	
v.)	Case No. GC-2016-0297
)	
Laclede Gas Company, and)	
Missouri Gas Energy)	
)	
Respondents.)	

**PUBLIC COUNSEL DATA REQUESTS 1000-1005 TO
LACLEDE GAS COMPANY AND MISSOURI GAS ENERGY**

The Office of Public Counsel (Public Counsel) hereby provides the following Data Requests to Laclede Gas Company (Laclede) and Missouri Gas Energy (MGE) pursuant to the Commission’s Rule 4 CSR 240-2.090. Public Counsel is requesting Laclede and MGE to respond to these requests within twenty (20) days of receipt. Please provide electronic responses to the following: opcservice@ded.mo.gov.

DEFINITIONS

As used herein, the words “document” or “documents” include any original and all copies of any written, printed, typed, electronically stored, or graphic matter of any kind or nature, however produced or reproduced, now in your possession, custody or control, or in the possession, custody or control of your agents, representatives, employees of you or any and all persons acting in your behalf, including documents at any time in the possession, custody or control of such individuals or entities, or known by you to exist.

DATA REQUESTS
Issued 5/13/2016

1000. Please provide a list and arrange for a review of all board of director meeting minutes and meeting handouts and presentations (including minutes of all committee meetings) for The Laclede Group and Laclede Gas for the period between January 2013 and May 5, 2016.
1001. A. Please provide a complete description of Laclede's accounting for the sale of the Forest Park properties including all transactional contracts and closing documents.
B. Please include a copy of each and every journal entry related to the sale including all FERC accounts, amounts, and dates.
C. Please provide the cite to specific language in the FERC USOA which was used by Laclede as a basis for the accounting treatment.
D. Please provide a calculation of the gain on sale of the transaction and an explanation of how the gain was calculated.
1002. Please provide a copy of each and every Laclede 2015 and 2016 Federal Income Tax Return filed with the IRS.
1003. Does the Laclede Group believe there have been any material changes to the Cash Working Capital lead-lag analysis it filed in its last rate case for Laclede Gas and MGE? If so, please describe the changes it believes have taken place.
1004. Please provide a copy of Laclede Gas' general ledger for the twelve months ended September 30, 2015, the twelve months ended September 30, 2016, and the twelve months ended March 2016. Please insure the ledger transactions include the date the transaction was booked, the FERC account charged, the amount, and a description of the transaction.
1005. Please provide a copy of each and every financial report produced for management review in 2015 and 2016.

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

Office of the Public Counsel,)	
)	
Complainant,)	
)	
v.)	Case No. GC-2016-0297
)	
Laclede Gas Company, and)	
Missouri Gas Energy)	
)	
Respondents.)	

**PUBLIC COUNSEL DATA REQUESTS 1-89 TO
LACLEDE GAS COMPANY AND MISSOURI GAS ENERGY**

The Office of Public Counsel (“Public Counsel”) hereby provides the following Data Requests to Laclede Gas Company (“Laclede”) and Missouri Gas Energy (“MGE”) (both parties will be collectively referred to as “Laclede Group”) pursuant to the Commission’s Rule 4 CSR 240-2.090. Public Counsel is requesting Laclede and MGE to respond to these requests within twenty (20) days of receipt. Please provide electronic responses to the following: opcservice@ded.mo.gov.

DEFINITIONS

As used herein, the words “document” or “documents” include any original and all copies of any written, printed, typed, electronically stored, or graphic matter of any kind or nature, however produced or reproduced, now in your possession, custody or control, or in the possession, custody or control of your agents, representatives, employees of you or any and all persons acting in your behalf, including documents at any time in the possession, custody or control of such individuals or entities, or known by you to exist.

Any supporting data should accompany any analyses provided in response to these Data Requests as well as any spreadsheets in working excel format, unlocked, with formulas intact.

DATA REQUESTS
Issued 5/23/2016

GENERAL

1. Please provide a copy of Laclede's current strategic plan. Also please provide a current copy of Laclede Group's strategic plan.
2. Please schedule a time for the Public Counsel to review the external auditor's workpapers for Laclede and Laclede Group, Inc. for the two most recent years available.
3. Please provide a list of internal audits that were performed for Laclede and a separate list for Laclede Group during the period January 2014- current. Please update this data request as other internal audits are completed.
4. Please provide a current copy of Laclede's Internal Audit Manual. If a different manual exists for Laclede Group, please include a copy of that manual.
5. Please provide copies of all data requests submitted by other parties in this complaint earnings case. Please continue to update this request on a bi-monthly basis.
6. Please provide a copy of Laclede's current operating budget for fiscal year 2016. Also please provide any other operating budget prepared by Laclede or for Laclede for any other future period of time. Please provide all explanations of budget deviations that have been generated from these budgets. Please provide the operating budget which contains the most detailed breakdown of operating functions. Please provide a breakdown of the budget into the Laclede and MGE operations. Please provide the corresponding operating budget for Laclede Group.
7. Please provide a copy of Laclede's current capital budget. Please include all years contained in the budget including the current fiscal year. How far into the future does Laclede budget for capital additions? Please provide a breakdown of the capital budget between Laclede and MGE operations. If Laclede Group performs this business function, please include the Laclede Group capital budget. Please also provide the above information for Laclede Group Inc.
8. Please provide a current copy of Laclede's chart of accounts.

9. Please provide a copy of Laclede Gas Company's monthly operating and financial reports for the period of January 2013 through the most current report available. Please provide the breakdown of this report for Laclede and MGE operations. Please continue to update this request as additional monthly reports become available.
10. Please provide a copy of Laclede Group's annual report to shareholders for 2013 through 2015.
11. Please provide a list of all reports generated internally to monitor utility operations (daily, monthly, quarterly, annually, etc.) Please provide the report title, a general description of the report, frequency of the report, and what department generates the report.
12. Please provide separately, a list of all accruals over \$1 million where any portion of this accrual is allocated to Laclede and MGE operations for the period January 2014 through the most current month available. Do not include accruals which are trued-up to actual results in the current month or fiscal year.
13. On April 26, 2016, Laclede Group announced plans to acquire Mobile Gas and Willmut Gas Companies. What impact will these acquisitions have on the operations of Laclede and MGE gas operations? Please include any analysis performed that quantifies the impact this transaction will have on these two operating subsidiaries.
14. Please list all unusual events which occurred during the twelve months ending September 30, 2015 which would distort the earnings reported from the Laclede surveillance data.
15. Please provide a description of Laclede's promotional giveaways, the cost of each item, the quantity and the accounts these expenses were charged to for the test year (September 30, 2015). Promotional giveaways would include, but are not limited to pencils, pens, T-shirts, coffee mugs, calendars, etc. Please indicate if the account charged for these items is above the line or below the line and the benefit these items provide to Missouri Laclede gas customers. Please provide this information separately for Laclede and MGE operations.
16. For the twelve months ended September 30, 2015, please provide separately, a copy of all advertising, through any and all media, sponsored by the Laclede Gas and MGE. Provide the total cost associated with each ad, internal and external, in as much detail as possible and any allocation of overhead costs. Please indicate the account charged for these costs. Provide all cost/benefit studies and all cost effectiveness of these advertisements. Please quantify all revenues that were directly generated as a result of these advertising costs. Please provide the Company's classification of each advertisement. Does the Company

use the classifications that the Commission has historically utilized? If not, please explain in detail.

17. In reference to the response to Data request No. 16, has the Company performed any analysis of the benefits from advertising? If so please provide all analyses performed, noting the date the analyses was performed.
18. Please list separately every amortization that was recorded on the books of Laclede and MGE for the twelve months ended September 30, 2015. Please provide the following: (A) the amount amortized, (B) account charged, (C) unamortized balance, and (D) amortization period. Please cite the Commission Order and page authorizing these amortizations. Please update this information on a monthly basis from September 30, 2015 forward.
19. Please provide a copy of Laclede Gas, MGE and Laclede Group organizational charts.
20. Please separately provide the total cost incurred by Laclede and MGE to process its last rate cases. Please include the rate case prior to the last one filed by both Laclede and MGE as settled by Stipulation and Agreement.
21. Please separately provide the yearly lost and unaccounted for gas percentage for the twelve months ended September 30, 2013, 2014, and 2015 for Laclede Gas and MGE operations.
22. Please provide the annual amount spent on capital for ISRS projects for the fiscal years of 2010, 2011, 2012, 2013, 2014, and 2015. Please also provide the budgeted amounts for ISRS for these fiscal years. Please provide the above information separately for Laclede and MGE operations.
23. Has Laclede or MGE realized any cost savings from its ISRS investment placed in service? If yes, please separately provide a detailed description of those savings and supporting documentation for Laclede Gas and MGE.
24. Please provide the supporting detail for all depreciation expense that was capitalized during the 12 months ended September 30, 2015. Supporting detail should encompass (1) asset account number, (2) expense account number, and (3) amount capitalized.
25. Please list all current Board of Directors for Laclede Group Inc. and indicate the date when they were appointed to the Board. Please list and identify the affiliate of any Board member who is also on another Board of Directors for any affiliate of Laclede Group.

Please provide all compensation (including but not limited to fees, incentives, pensions and benefits) each Board member received from each separate Board they served on for the twelve months ended September 30, 2015.

26. Please separately provide the percentage of Laclede's and MGE's market share of the residential heating customers in its service territory for 2014 and 2015. Also please separately provide, the percentage of new housing starts that chose space heating with natural gas in the Laclede and MGE service territories.
27. Is Laclede Group or any affiliate of Laclede Group currently in any discussions with other Companies about a future acquisition for Laclede Group or any of its subsidiaries? If yes, please identify the acquisition target and provide a detailed discussion of the activities to date.

RATE BASE

28. Please provide Laclede Gas Company's monthly natural gas and propane inventory balances for the twelve months ended September 30, 2015. Please provide this information for Laclede and MGE operations separately. Please update monthly as the information becomes available. Please provide the volumes and price of the inventory levels.
29. Please describe the inventory pricing methodology used to value the monthly natural gas and propane inventory levels. If this pricing methodology differs between Laclede and MGE operations, please indicate.
30. Please provide a breakdown by FERC account for the Accumulated Depreciation Reserve balance separately for Laclede and MGE for the period ended September 30, 2015 and continuing for each quarter subsequent to September 2015 as the information becomes available.
31. Please provide a rate base summary as of September 30, 2015 that includes the listings for all rate base items including plant cost and accumulated depreciation and amortization, stored gas, prepayments, deposits, materials and supplies, etc. Please provide an updated study for each quarter from September 30, 2015 as the information becomes available.
32. In reference to Data Request No. 31, are the balances from that response identical to the balances reported in the surveillance data? If not please explain in detail.

33. Please provide monthly balances for Prepayments for Laclede and MGE (separately) for the period January 2013 through the most current available. Please update this data request as more information becomes available.
34. Please provide monthly balances for Materials and Supplies for Laclede and MGE (separately) for the period January 2013 through the most current available. Please update this data request as more information becomes available.

PAYROLL

35. Please provide copies of all incentive compensation and bonus plans that were in effect for the twelve months ended September 30, 2015. When were these incentive plans first approved by the Company management? Were any of these plans new and/or changed/revised incentive plans since Laclede's (Laclede Gas and MGE) last rate case? If yes, please provide a detailed explanation for the change and/or addition in the incentive plan.
36. Please provide the dates of all management and non-management (Union) payroll increases since January 2014. Please list the date of the increase and the amount of the increase. Please list separately for each respective employee group. Please provide above information for Laclede Gas (Laclede and MGE separately) and Laclede Group. Also identify any signing or upfront payments that accompanied new or extensions of contracts.
37. Please provide copies of all current Union contracts in effect for Laclede Gas Company (Laclede and MGE separately) and Laclede Group.
38. Please provide a listing of each employee benefit that is in excess of base wages, such as incentive plans, bonuses, cars, insurance, etc. that were provided to any employees during the twelve months ending September 30, 2015. Please indicate for each employee benefit if that benefit is limited to a select group of employees or for the whole workforce. If the benefit is only for a select group, please identify that group of employees or individuals that receive the benefit. Please provide the dollars associated with each benefit and the accounts where such benefits are booked. (Please note this would include benefits that are ultimately booked below the line for ratemaking purposes). Please provide the above information separately for Laclede and MGE operations.
39. In reference to Data Request 36, please provide a monthly breakdown of payroll expense by group of employees subject to the payroll increases listed in that response, by Operations and Maintenance expense and capital. Also include that information for Laclede and MGE operations separately.

40. Please provide a breakdown of payroll by FERC account for the 12 months ended September 30, 2015. Please provide the requested information by Laclede and MGE operations separately. Please update this response through the most current month available and continue to update this response as more information becomes available.
41. Please provide the number of overtime hours worked and the amount paid by month by expense and capital, from January 2013 through the most current month available separately for each classification available such as Laclede or MGE.
42. Please provide a distribution of payroll for the twelve month periods ended September 30, 2013-2015 (separately by year), showing amounts charged to the various functions (production, transmission, distribution, construction, non-regulated, etc.) and the amounts from clearing accounts. Please provide above information separately for Laclede and MGE.
43. Please provide the level of employees by month from January 2013- most current month available broken out by union and management and Laclede and MGE employee groups. Has the alignment of employee groups changed since the acquisition/merger with MGE? If so please describe and reconcile the employee counts from before the merger.
44. Please provide a copy of all external and internal payroll studies that Laclede Group has relied on in determining wage/salary increases granted to each employee class (management, contract, etc.). Please align the studies to the wage increases granted.
45. Please provide the following information for the twelve months ended September 30, 2015; (a) Total Gross Wages, (b) Federal Withholdings, (c) State Withholdings, (d) FICA Withholdings, (e) and any other withholdings that exceed \$500,000. For those withholdings with limits, please indicate the percentage of employees or the wages not subject to the withholding for the twelve months ended September 30, 2015.
46. Has Laclede Group or any of its affiliates studied or discussed implementing any employee separation or reduction program aimed at reducing the number of current employees for nay time in the future. If yes, please provide a detailed description and quantification of costs and savings of the program with an anticipated timeline for the events.
47. Has Laclede Group or any of its affiliates discussed or studied implementing any kind of restructuring process aimed at reducing its current level of costs . If yes, please provide a detailed description and quantification of costs and savings of the program with an anticipated timeline for the events.

REVENUES

48. Please provide a copy of Revenue Report CA-8176 or its current equivalent for the period January 2014- most current month available. Please breakdown the revenues between Laclede and MGE operations. Please continue to update this report as more information becomes available.
49. Please provide the levels of gross receipts taxes recorded for both expense and revenues for the twelve months ended September 30, 2015. Please provide the revenue amounts by the specific revenue class (residential, commercial, industrial, etc). Please indicate the account(s) where the revenues and expenses are recorded. Please provide this information for Laclede and MGE operations separately.
50. Please provide the level of PGA/ACA costs recorded for both expense and revenues for the twelve months ended September 30, 2015. Please provide the revenue amounts by the specific revenue class (residential, commercial, industrial, etc). Please indicate the account(s) where the revenues and expenses are recorded. Please provide this information for Laclede and MGE operations separately.
51. Please provide the Company report which tracks customer numbers served by Laclede Gas Company. Please provide this report from January 2013 through the most current month available. Please provide the report for both Laclede Gas and MGE operations separately.
52. Please provide the following by month for the twelve month periods ended September 30, 2013, 2014, and 2015: (a) Uncollectible Account Analysis, (b) number of customer cut-offs, (c) Net Write-offs, (d) identify amounts related to emergency and cold weather rule provisions. Please update this response monthly as new information becomes available. Also please provide the above information separately for Laclede and MGE operations.
53. Please indicate whether Laclede Gas Company's bad debt write-off policy has changed in the last three years. Include in your response the MGE operations. If the policy has changed, please provide a complete explanation for the change. Please provide any documentation associated with the current write-off policy.
54. Please provide the actual revenues, gas costs and volumes associated with off-system sales and capacity release, by month from January 2013 through the most current month available. Please update this request as more information becomes available. Provide the above information separately for Laclede and MGE.

55. Please provide the budgeted revenues, gas costs and volumes associated with off-system sales and capacity release by month for the period of January 2013 through the most current month available. Please also provide the budgeted amounts as far into the future as currently budgeted. Provide the above information separately for Laclede and MGE.
56. Please provide a breakdown by amount, description and account, of all miscellaneous utility operating revenues, by month for the 24 months from October 31, 2013 through September 30, 2015. Please update this request as information becomes available. Please provide the budgeted amounts of miscellaneous revenues for fiscal years 2013, 2014 and 2015.
57. For the twelve months ended September 30, 2015, please identify all dates on which Interruptible Service customers were interrupted. Provide the name and account numbers of all customers affected by each interruption and an estimate of the volumes interrupted. Please specify the reason for the interruption. Also please provide this information for the fiscal years of 2013 and 2014. Also please update this information for the months subsequent to September 30, 2015 when the data becomes available.
58. Please provide the annual sales volumes and revenues for the Large Volume Service, Interruptible Service, and Large Volume Transportation Service by customer class, for the twelve months ended September 30, 2013, 2014, and 2015.
59. Please separately provide a bill frequency analysis for the twelve months ended September 30, 2015 for Laclede Gas and MGE.

AFFILIATED TRANSACTIONS

60. Please separately provide an electronic copy of all affiliated transactions between Laclede Gas Company or MGE and each of its affiliates and Laclede Group by month for the 12 months ended September 30, 2015. Please include the total amounts that were charged to each entity by each of the various functions and/or services (payroll, IT, Human Resources, etc.) and how that amount was determined.
61. On April 26, 2016, Laclede Group announced that it was acquiring Mobile Gas and Millmut Gas Company's. Please provide a detailed explanation and quantification of the impact these acquisitions will have on affiliate transactions, between Laclede Gas and MGE and its affiliates and Laclede Group.
62. Please provide a breakdown of the allocation of Laclede Groups service company costs to each of its affiliates. Please provide a monthly breakdown of those costs to each

subsidiary for the twelve months ended September 30, 2015. Please update this response monthly as additional data becomes available.

63. Please list and describe in detail all non-regulated operations of the Laclede Group. In addition, please provide the following information by month, for (A) Laclede Gas Company broken out between Laclede and MGE operations and each subsidiary of Laclede Group for the period from January 2013 through most current available: (1) Total Revenues, (2) Total Expenses, (3) Net Income, (4) Total Assets/Plant in Service, (5) Net Assets/Net Plant in Service, (6) Number of Employees, and (7) Number of Customers.

64. Please provide a copy of the most recent CAM filing with the Commission.

PENSIONS/OPEBS

65. Please provide the following separately for any Laclede Gas and MGE Pension Plan;

- a. Complete Actuary Reports for 2013 forward as available,
- b. The Minimum ERISA amount annually since 2000,
- c. The amount contributed annually since 2000,
- d. The FASB 87 expense amount annually since 2000 by component,
- e. The estimates of subparts (b) through (d) for 2016-2018, and
- f. The Company's funding policy. Please indicate if the funding policy is different for Laclede Gas and MGE and provide a detailed description of the difference.

66. Please provide the following separately for any Laclede Gas and MGE OPEB's;

- a. Complete Actuary Reports for 2013 forward as available,
- b. The amount contributed annually since 2000,
- c. The FASB 106 expense amount annually since 2000 by component,
- d. The estimates of subparts (b) and (c) for 2016-2018, and
- e. The Company's funding policy. Please indicate if the funding policy is different for Laclede Gas and MGE and provide a detailed description of the difference.

67. Please provide any pension lump sum payments broken out separately between Laclede Gas and MGE for the twelve months ended September 30, 2013, 2014, and 2015. Please update this response by quarter (December, March, June, etc.) when information becomes available.

68. Please provide an analysis showing the beginning balance, amount generated, amount amortized and ending balance for unrecognized pension gains/losses by fiscal years for 2013, 2014, and 2015.
69. List and describe all changes , if any ,that have occurred to the Supplemental Retirement Plan, 401-K Plan , the Incentive Compensation Plan, the Pension Plan and the OPEB Plan documents including terms, since January 2013. Please provide a detailed description of the change and the date(s) when all such changes became effective.
70. Please provide the following, separately for Laclede Gas Company and MGE, regarding the prepaid pension assets and/or liabilities included in the rate bases of each Company in the last general rate case:
 - a. A detailed description of any type of accounting entry/transaction that affects the account balance;
 - b. Example Journal entries for each type of accounting transaction identified in subpart (a);
 - c. A detailed explanation of the operations of the pension plan that give rise to or influence the accounting entries/transactions described in subpart (a);
 - d. A detailed explanation of how the determination of FAS 87 expense gives rise to or influence the accounting entries/transactions described in subpart (a);
 - e. A detailed explanation of how the determination of FAS 88 expense gives rise to or influence the accounting entries/transactions described in subpart (a);
 - f. A running account balance showing the beginning balance amount, each entry/transaction amount and the ending (after entry/transaction) account balance from October 2000 to the most current date;
 - g. The date and type [referencing subpart (a)] for each entry/transaction shown in subpart (e).
 - h. Arrange a meeting to discuss the response to this data request with the appropriate Company approximately one week following the response date.
71. Please provide the balance sheet, statement of cash flows, and income statement for each quarter for the last three years ending September 30, 2015 for MGE and Laclede Also, please identify all impacts on these financial statements produced by acquisition activity including, but not limited to, the following: MGE, and Alabama Gas Company (“AGC”).
72. Please provide copies of all credit reports published by Standard & Poor’s (“S&P”), Moody’s and Fitch Ratings for LG, LG’s parent and all of LG’s utility affiliates issued over the last two years.
73. Please provide complete copies of all credit reports issued by S&P, Moody’s and Fitch Ratings that discuss the current regulated natural gas utility industry.

74. Please provide the most recent senior secured, unsecured and corporate credit ratings of LG assigned by S&P, Moody's and Fitch. Also, please provide LG's S&P business and financial risk profiles.
75. Please provide copies of all correspondence, presentations and all other materials that LG and its parent company have provided to credit and equity analysts over the last two years.
76. In an electronic spreadsheet with all formulas intact, please provide LG's five-year projected and five-year historical capital structure, capital expenditures and capital funding.
77. In an electronic spreadsheet with all formulas intact, please provide LG's five-year projected and five-year historical annual net income and annual dividend payments to its parent company.
78. Please provide a detailed explanation of LG's dividend payment and debt financing plans through the next five years.
79. Please provide a detailed explanation of MGE's dividend payment and debt financing plans through the next five years.
80. Please provide a detailed explanation of AGC's dividend payment and debt financing plans through the next five years.
81. Please separately identify the amount of dividends paid by LG, MGE, and AGC to their parent company for the last three years.
82. In regard to the completed acquisitions of MGE and AGC, please provide a detailed explanation of all accounting transactions used to record the acquisition.
83. In regard to the completed acquisitions of MGE and AGC, please provide the amount of goodwill recorded and describe which company's balance sheet the goodwill is recorded on.
84. In regard to the proposed acquisition of EnergySouth, Inc., please provide a detailed explanation of the accounting treatment expected to be used to record the transaction.
85. In regard to the proposed acquisition of EnergySouth, Inc., please provide the amount of goodwill recorded and describe which company's balance sheet the goodwill is expected to be recorded.
86. Please provide the current embedded cost of debt, in an electronic spreadsheet with all formulas intact, for LG, MGE, AGC, and Spire (formerly Laclede Group) for the period ending September 30, 2015.
87. Has Spire (formerly Laclede Group), LG, MGE, or AGC issued any debt or equity securities in the last three years? If the answer is "yes", please provide the following:

- a. The type of securities issued.
 - b. The date of issuance.
 - c. The prospectus for each issuance.
 - d. The amount of each issuance.
 - e. The maturity date, if applicable, to each issuance.
 - f. The cost to issue, or flotation costs.
 - g. The gross and net proceeds of each issuance.
 - h. An explanation for the use of the proceeds.
88. Do any of LG's, its parent's, or any of its affiliates' outstanding long-term debt issues have call provisions? If the answer is "yes," please provide a list of the callable issues with the following: a) outstanding balance, b) issuance date, c) maturity date, d) coupon payment percent, e) annual interest expense, and f) call price (as a percent of par).
89. Has LG, its parent, or any of its affiliates performed any debt refinancing feasibility studies on its outstanding debt issues? If the answer is "yes," please provide the following:
- a. A detailed description of the results from the study.
 - b. A detailed description of the conclusion(s) made by LG, its parent, or any of its affiliates, based on the results of the study.
 - c. All debt refinancing feasibility studies in an electronic spreadsheet with all formulas intact.

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

Office of the Public Counsel,)	
)	
Complainant,)	
)	
v.)	Case No. GC-2016-0297
)	
Laclede Gas Company, and)	
Missouri Gas Energy)	
)	
Respondents.)	

**PUBLIC COUNSEL DATA REQUESTS 8000-8003 TO
LACLEDE GAS COMPANY AND MISSOURI GAS ENERGY**

The Office of Public Counsel (Public Counsel) hereby provides the following Data Requests to Laclede Gas Company (Laclede) and Missouri Gas Energy (MGE) pursuant to the Commission’s Rule 4 CSR 240-2.090. Public Counsel is requesting Laclede and MGE to respond to these requests within twenty (20) days of receipt. Please provide electronic responses to the following: opcservice@ded.mo.gov.

DEFINITIONS

As used herein, the words “document” or “documents” include any original and all copies of any written, printed, typed, electronically stored, or graphic matter of any kind or nature, however produced or reproduced, now in your possession, custody or control, or in the possession, custody or control of your agents, representatives, employees of you or any and all persons acting in your behalf, including documents at any time in the possession, custody or control of such individuals or entities, or known by you to exist.

Any supporting data should accompany any analyses provided in response to these Data Requests as well as any spreadsheets in working excel format, unlocked, with formulas intact.

DATA REQUESTS

Issued 5/24/2016

8000. For Laclede Gas Company - please provide the billed therms and customer numbers by sales district, revenue class, and billing cycle number for the October 2014 billing month through the most recent billing month available. Please organize the data in Excel as follows: By billing year and month (e.g., 201410), billing cycle number, number of customers, total billed gas (therms), first block and second block billed gas (therms), revenue class (Residential General Service (RG), Commercial & Industrial General Service-Class I (C1), Commercial & Industrial General Service-Class II (C2), Commercial & Industrial General Service-Class III (C3), and sales district (Laclede Division, St. Charles Division, Midwest Division, Franklin Division and Missouri Natural Division.)
8001. For each Laclede billing cycle, please provide the schedule meter reading dates for September 2014 through September 2016. If Laclede uses different billing cycle numbers for different districts or classes, please indicate what billing cycle numbers represent each district or revenue class.
8002. For Missouri Gas Energy - Please provide the billed Ccfs and customer numbers by sales district, revenue class, and billing cycle number for the October 2014 billing month through the most recent billing month available. Please organize the data in Excel as follows: By billing year and month (e.g.,201410), billing cycle number, number of bills, total billed gas (Ccfs), revenue class (Residential, Small General Service, and Large General Service), and sales district .
8003. For each Missouri Gas Energy billing cycle, please provide the schedule meter reading dates for September 2014 through September 2016. If Missouri Gas Energy uses different billing cycle numbers for different districts or classes, please indicate what billing cycle numbers represent each district or revenue class.