

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

In the matter of the Joint Application of Southern Missouri)
Gas Company, L.P. d/b/a Southern Missouri Natural Gas)
And Missouri Gas Utility, Inc., for Approval of the) File No. GM-2011-0354
Merger of Southern Missouri Natural Gas with Missouri)
Gas Utility, Inc., and for Certain Related Transactions.)

UNANIMOUS STIPULATION AND AGREEMENT

COMES NOW Southern Missouri Gas Company, L.P. d/b/a Southern Missouri Natural Gas (“SMNG”) and Missouri Gas Utility, Inc. (“MGU”) (collectively, “Joint Applicants”), the Commission Staff (“Staff”), the Office of the Public Counsel (“Public Counsel”), and Southern Union Company d/b/a Missouri Gas Energy (“MGE”)(collectively “Signatories”) by and through their undersigned counsel, and, pursuant to Missouri Public Service Commission (“Commission”) 4 CSR 240-2.115, respectfully request that the Commission approve the following Unanimous Stipulation and Agreement (Stipulation). In support thereof, the Signatories state the following:

BACKGROUND

1. On April 27, 2011, the Joint Applicants filed their Joint Application with the Commission under Sections 393.180 and 393.190,¹ and Commission rules 4 CSR 240-2.060, 2.080, 3.215, and 3.225, for an order from the Commission approving the merger of SMNG with MGU and certain related transactions.² MGU and SMNG also filed the testimony of Michael P.

¹ All statutory references are to RSMo 2000 as currently supplemented, except as otherwise indicated.

² As stated in the Joint Application, MGU will acquire 100% of SMNG’s partnership interests, and SMNG will be merged into Missouri Gas Utility, Inc., pursuant to Sections 347.700 et seq.,

Earnest, Timothy R. Johnston, Michelle A. Moorman, and David N. Moody in support of the Joint Application on April 27, 2011.

2. On April 28, 2011, the Commission issued its *Order Directing Notice Setting Date For Submission Of Intervention Requests*, which set May 18, 2011 as the last date for any intervention requests to be filed. On May 18, 2011, MGE filed for intervention. On May 31, 2011, the Commission issued its *Order Granting Intervention and Setting Prehearing Conference* which granted MGE intervention and scheduled a prehearing conference for June 13, 2011.

3. The Signatories appeared at the prehearing conference on June 13, 2011. Thereafter, on June 21, 2011, the Joint Applicants filed, on behalf of the Signatories, a proposed procedural schedule for this case, and in its June 22 Order the Commission adopted dates for hearing. Pursuant to the procedural schedule, the Staff provided its Informal Staff Recommendation to the parties on August 12, 2011, and met for a settlement conference on August 16-17, 2011.

4. The Signatories have engaged in discovery and various discussions to determine whether a unanimous settlement of this proceeding was possible. As a result of those discussions, the Signatories have now reached a resolution and settlement which is formalized in this Unanimous Stipulation and Agreement. The Signatories recommend the Stipulation to the Commission as reasonable and approval of the merger as not detrimental to the public interest. This Stipulation resolves all remaining issues in this proceeding as set forth below.

APPROVAL OF THE TRANSACTION

5. Accordingly, the Signatories recommend that:

I. General

The Commission should issue its Order:

- a) Authorizing SMNG and MGU to perform in accordance with the Merger Agreement and all other transaction-related instruments, and to take any and all other actions that may be reasonably necessary and incidental to the performance of this Merger;
- b) Authorizing MGU, via the Merger Agreement, to merge and consolidate SMNG's public utility operations with MGU, as more fully described in the filed documents including the Merger Agreement, Joint Application, and Direct Testimony;
- c) Finding that the Merger and other relief sought in the Joint Application, and the conditions of this Stipulation, are not detrimental to the public interest;
- d) Granting the Motion for Waiver of the 60-day Notice of Filing;
- e) Finding that the terms of this Stipulation are just and reasonable, and ordering that the Signatories shall be bound by the terms of this Stipulation;
- f) Granting such other relief as may be necessary and appropriate to accomplish the purposes of the Merger and the Joint Application, and to consummate the Merger and related transaction in accordance with the Merger and this Joint Application; and
- g) Granting a waiver from rate reviews as required in Case Nos. GA-2009-0264, GA-2009-0422, GA-2010-0189, and GA-2010-0289.

II. CONDITIONS

A. The Signatories recommend that the Commission approve the proposed merger of SMNG and MGU, and order the merged company to comply with the following conditions:

1. Adherence to Missouri Rules

SMNG and MGU have separate Commission approved tariffs. MGU shall ensure that SMNG complies with all Commission rules (including but not limited to the Commission's Cold Weather Rule, Gas Safety rules and Affiliate Transactions rules), reporting requirements and other practices, and SMNG's filed and approved tariffs.

MGU shall comply with all requirements resulting from the Stipulation and Agreement in GR-2010-0347.

2. Affiliate Transactions

This agreement relating to affiliate transactions rule annual reporting requirements shall not waive any part of the record keeping requirements of MGU or its parent, Summit Utilities, Inc. or any of its affiliates as required by the affiliate transactions rules including 4 CSR 240-40.015 (4) and (5), or the access to records of affiliated entities in 4 CSR 240-40.015 (6) or the requirements contained in 4 CSR 240-40.016.

A report listing all affiliated entities; a complete list of all goods and services by expense type MGU provides to or receives from Summit Utilities, Inc. or any other MGU affiliate by affiliated entity, by type of transaction and amount, with monthly totals shall be included with the affiliate transactions rule required annual report.

A complete list of all contracts entered into between MGU and affiliated entities shall be provided and copies of the contracts shall be made available to Staff and/or Public Counsel upon request.

A full and complete list of all affiliate transactions which occurred between affiliated entities without a contract and an explanation of why there was no contract. This listing shall also include the methodology used to record each type of affiliate transaction (e.g. 3-factor, payroll, fair market, etc.). MGU shall also maintain documentation to support the basis used to verify the price charged by or to Summit Utilities, Inc. (the parent company) or any other affiliated entity in accord with the asymmetrical pricing provisions of the Commission's affiliate transactions rules and shall submit this information in its annual submission into the Commission's BAFT system. In addition, copies of such documentation shall be made available to Staff and the Public Counsel within twenty (20) days upon request.

In its annual filing in the Commission's BAFT system, MGU shall provide a list of each service request that includes any charges to its parent or any affiliate, with a complete list of both payroll and non-payroll charge accounts, amounts charged to each account and a full description of the purpose of the service request.

Upon request MGU shall provide a list of each intercompany accounts receivable transaction between MGU and its parent or any other affiliate, with details including: the date, each account, the amount of each transaction, and the general ledger description of

each transaction. If a general ledger description requires additional explanation, copies of this information shall be made available to the Staff and OPC within twenty (20) days upon request.

Upon request MGU shall provide the annual calculation of all allocation factors including: all components used in the development of each and every CAM allocation factor, and all source documents to support the basis used and to verify the price charged. This information shall be maintained by Summit Utilities, Inc. and MGU in accordance with the affiliate transactions rules recordkeeping requirements and copies of such documentation shall be made available to the Staff and Public Counsel within twenty (20) days upon request.

MGU shall provide its CAM with its annual filing and highlight any changes to the CAM.

MGU shall submit its CAM to the Commission for approval within six months after the Commission approves this Stipulation.

SMNG shall complete its 2010 affiliate transactions report to be in compliance with the Commission's rule within thirty (30) days after approval of this Stipulation and Agreement.

3. Accounting for Plant in Service

- A) MGU shall not seek future rate recovery, directly or indirectly, of any acquisition premium that may be associated with this transaction
- B) The Signatory parties agree that this Stipulation does not resolve Public Counsel's concerns raised in GR-2010-0347 regarding the value of the plant in service included in rate base. The Signatory parties agree that Public Counsel is not precluded from arguing in the next MGU rate case that plant in service included in rate base, as recorded on SMNG's books, is overstated due to either the prior owner's equity write-downs and/or acquisition purchase prices.
- C) MGU shall not, in the future, seek to retain all or any part of any purported merger savings to allow either direct or indirect recovery of any acquisition premium through a savings/sharing mechanism.
- D) MGU shall keep its books and records in such a manner that its plant-in-service balances can easily be segregated between amounts invested by SMNG prior to the date of the closing date of this transaction, and the net original cost values that MGU asserts may be invested following the date of the closing of the transaction. This information shall include a complete set of annual reports, audited financials, quarterly internal financial statements, and FERC Form 2A's from 1995 forward.

- E) MGU, upon closing the financing transaction associated with the merger shall submit to Staff and Public Counsel a highly confidential use of funds statement identifying the portion of the new debt and equity attributed to each pre-merger entity. The use of funds statement shall be maintained and provided upon request at the time of the next rate case. MGU shall maintain its financial books of record on a going forward basis such that the historic, ongoing and future investment in the utility plant, direct identifiable operating revenues and direct expenses of SMNG and MGU are maintained in separate records so that each operation's costs are easily identifiable and obtainable. Booking of the costs shall occur via the use of a chart of accounts code block of sufficient capability that allows the use of specific identifiers and sub-accounts along with the maintenance of supporting accounting-related documentation such as invoices, journal entries, contracts, etc.
- F) IIF CNG Investment LLC³, IIF SMNG Investment, LLC, IIF SMNG Investment II, LLC, Summit Utilities, Inc., SMNG, MGU, and subsequent owners, if applicable, shall maintain and not destroy any document in their possession associated with the operations of the SMNG utility prior to the consummation of the proposed merger or the purchase of the SMNG utility from Sendero SMGC GP Acquisition Co., LLC, Sendero SMGC Limited Acquisition Co. and minority interests.
- G) MGU shall acknowledge and consent to the conditions set forth in SMNG's original certificate in Case No. GA-94-127, and recognize that MGU is purchasing SMNG subject to those conditions until those conditions are either modified or eliminated by the Commission. These conditions include, but are not limited to, the following:

During the original application by Tartan Energy Company, LC d/b/a SMCG which was later sold to DTE, Tartan agreed to bear the risk for any missed or overstatement in estimates of the construction and operational costs that were identified in the Stipulation and Agreement filed in Case No. GA-94-127. As a condition of the Stipulation and Agreement, the Commission Order in Case No. GA-94-127 states, "Tartan bears most of this risk if it has underestimated the economic feasibility of its project, and the public benefit outweighs the potential for underestimating these costs." *In the matter of the application of Tartan Energy Company, L.C., d/b/a Southern Missouri Gas Company, for a certificate of convenience and necessity authorizing it to construct, install, own, operate, control, manage and maintain gas facilities and to render gas service in and to residents of certain areas of Wright, Texas, Howell, Webster, Greene and Douglas Counties, including the incorporated municipalities of Seymour, Cabool, Houston, Licking, Mountain Grove, Mountain View, West Plains, Ava, Mansfield, Marshfield and Willow Springs, Missouri.* 3 Mo. P.S.C. 3d 173, 189 (1995).

³ IIF CNG Investment LLC is 100% owner of Summit Utilities, Inc., the parent company of MGU, as referenced in page 3 of Timothy R. Johnston's Direct Testimony in this Case.

In its CCN case, Case No. GA-94-127, SMNG agreed to “bear most of the risk” of building the system because the economic feasibility of the system was an issue in that case. The original application assumed that “Company would bear most of the risk” that the system might not meet revenue expectation or the system might cost more to build than was originally estimated. The original applicant accepted and agreed to this condition to secure the Commission’s authorization to build the system. It is not in the public interest for the Commission to eliminate the condition in this case. The condition was imposed to place the risk of viability on the company was in the form of an imputation of revenues for customer volumes. This imputation, which was imposed in the original CCN should remain in effect at least until such time as the merged company files a rate case and the Commission issues an Order approving termination of the revenue imputation.

4. Surveillance

Upon closing of this transaction, MGU shall provide surveillance reports for the combined companies to the Auditing Department of the Utility Services Division and the Public Counsel on a quarterly basis⁴. Surveillance reporting will be submitted on the standardized format utilized by the Auditing Department and will be considered highly confidential. The compilation of the surveillance report establishes financial reporting requirements that utility companies under Commission jurisdiction follow to allow the Staff to monitor utility company earnings.

5. Customer Service Standards

MGU shall ensure that the SMNG division continues its commitment to customer service that will be at least the same level as previously provided to its customers by SMNG. MGU shall ensure that the SMNG division will respond to inquiries from the Commission’s Consumer Services Department within three (3) business days, except, for interruption of service issues, to which it will respond within one (1) business day.

MGU shall provide written notice to all SMNG customers regarding the change in Company management and ownership. The written notice should include information that the system will be subject to regulation by the Missouri Public Service Commission for all matters including rates and service. Customers may reach the Consumer Services Department of the Missouri Public Service Commission at 1-800-392-4211.

MGU agrees to work with Staff and Public Counsel to develop a method to report call center metrics (e.g., Average Speed of Answer, Abandoned Call Rates, number of

⁴ Per discussion with Staff, MGU will separate the “Total Company Rate Base” Section Page 1 of the Surveillance Report for both MGU and SMNG divisions, but the “Total Company Capitalization” Section of Page 1 as well as Pages 2 and 3 will be reported as a combined entity.

incoming calls, and call center staffing levels) in the future as MGU upgrades its call center telephone system.

6. Depreciation

For purposes of accruing depreciation expense, MGU shall ensure that the SMNG division uses the depreciation rates approved by the Commission, maintains the Property Unit Catalog (PUC) and Continuing Property Record (CPR) as detailed in 4 CSR 240-40.040 Uniform System of Accounts Gas Corporations, 4 CSR 240-3.235 Filing Requirements for Gas Utility General Rate Increase Requests, and 4 CSR 240-3.275 Submission Requirements for Gas Utility Depreciation Studies.

7. Tariffs

MGU shall maintain separately the current tariffs for MGU's and SMNG's service areas, unless otherwise authorized by the Commission.

MGU shall formally adopt SMNG's tariffs upon Commission approval of this merger. All customers served by the SMNG division will receive services under the same rates, terms and conditions contained in the current SMNG tariff until changed by the Commission in a subsequent rate case or tariff filing. Likewise, all customers served by the remaining MGU system will receive services under the same rates, terms and conditions contained in the current MGU tariff until changed by the Commission in a subsequent rate case or tariff filing.

8. Rate Increase

MGU shall not file seeking a rate increase for the combined company or either company for a period of 24 months from the merger effective date. MGU shall file a formal rate case no later than 42 months after the merger effective date.

9. Waiver

The Signatories recommend the Commission grant a waiver from rate reviews as required in Case Nos. Ga-2009-0264, GA-2009-0422, GA-2010-0189, and GA-2010-0289.

10. Prior Orders and Agreements

MGU shall comply with all Commission orders that currently impose any requirement or condition upon SMNG. MGU shall also maintain and assume responsibility for all agreements entered in by SMNG, which are still in force, including the Company/Staff Agreement for GR-2010-0347. The prior agreement conditions from GR-2010-0347 that are binding on MGU shall include, but are not limited to, the following:

(a) MGU, for the SMNG division, shall maintain detailed vehicle logs for each Company owned vehicle. The vehicle logs shall include all supporting documentation including, but not limited to: the name(s) of the driver(s), the dates the vehicle is used, the mileage (beginning and ending), the purpose for which the vehicle was used, and any personal use.

(b) MGU , for the SMNG division, shall track incidents and associated revenues of the following: (1) disconnects billed, (2) disconnects collected, (3) reconnects during business hours, (4) reconnects after business hours, (5) reconnects, by type, billed according to missed months, (6) collection trips, special meter reading charges billed, and (7) returned check charges billed.

(c) MGU , for the SMNG division, shall record all employee benefits expense in the Uniform System of Accounts Account Number 926, Employee Pensions and Benefits.

11. Gas safety

MGU shall comply fully with all of the Commission's pipeline safety regulations and, prior to operating the system, must meet the following requirements and have the following programs or plans in place and fully operational:

- Field personnel shall be OQ tested;
- Field personnel shall be drug tested as required by CSR 240-40.080;
- Field personnel shall be trained in Missouri's specific gas safety rules;
- Leak calls shall be responded to immediately;
- Operations and Maintenance Plan shall be reviewed and adhered to;
- Emergency Plan;
- Operator Qualification Plan;
- Anti-Drug and Alcohol Misuse Plan;
- Damage Prevention Program;
- Public Awareness Program;
- Integrity Management Program for Transmission Pipelines; and
- Integrity Management Program for Distribution Pipelines; and,
- Membership in Missouri One Call Systems, Inc.

In addition to an Operator Qualification Plan, MGU shall have qualified personnel in place to operate the natural gas system. In addition to having an Anti-Drug and Alcohol Plan, MGU shall be set-up to conduct pre-employment testing of new personnel, and conduct random testing as required.

MGU shall have a process to receive and respond to emergency, leak and odor calls, at any time (24 hours a day, 7 days a week, 365 days a year). MGU shall have personnel in place to receive, dispatch and respond to emergency, leak and odor calls as required by the Commission (within one hour for inside odor call and within two hours for outside odor calls). If MGU changes the emergency telephone number used by the public, MGU

shall widely advertise that number so the public is aware of the 24-hour emergency telephone number to be called in an emergency.

12. No Detriment

The Signatories agree that the intent of this Stipulation is to avoid any detrimental impact to any customer of either MGU or SMNG, and that this Stipulation should be interpreted accordingly.

13. Interaction with Adjoining Utilities

If either MGU (and its successor company) or MGE receives a leak or odor call originating from areas that are in close proximity to their service areas, the notified company shall respond to that leak call as if the call involved its own facilities and secure the area. In the event the leak is emanating from the other company's facilities, the responding company shall notify the other company and shall provide assistance, if requested. The responding company may bill, and the other company will pay, reasonable costs associated with responding to such calls.

14. Name Change

MGU agrees to file for a name change to be effective at the time of closing of the merger. The name change will result in a name which is dissimilar to "Missouri Gas Energy" in order to decrease confusion which sometimes exists among consumers between the names "Missouri Gas Energy" and "Missouri Gas Utility."

15. Operations

In accordance with the Stipulation and Agreement of SMNG and MGE in Case No. GA-2007-0168, SMNG has existing obligations to provide seven farm taps associated with the acquisition of easements.⁵ With the exception of these existing obligations, MGU and its successor companies shall be prohibited from installing farm taps along lines in those areas certificated to MGE.

Each company shall contact the other prior to installing rectifiers and/or ground beds adjacent to any of the other company's facilities.

MGU and its successor companies shall differentiate itself from MGE using different color pipeline marker stickers than those used by MGE in those areas adjacent to MGE's service territory.

⁵ Larry B. Carlisle and Nora F. Carlisle; Faith Full Gospel Church; Kenneth W & Patricia A Ackley; Catherine Huellhorst Revocable Trust; Baumann Farm Trust III; and, Charles L. Spangler and Vera A. Spangler (2).

III. GENERAL PROVISIONS

(1) This Stipulation has resulted from negotiations among the Signatories and the terms hereof are interdependent. In the event the Commission does not adopt this Stipulation in total, then this Stipulation shall be void and no Signatory shall be bound by any of the agreements or provisions hereof. The stipulations herein are specific to the resolution of this proceeding, and all stipulations are made without prejudice to the rights of the Signatories to take other positions in other proceedings except as otherwise provided herein. The Signatories agree that, unless this Stipulation becomes effective as provided herein, any and all discussions related hereto shall be privileged and shall not be subject to discovery, admissible in evidence, or in any way used, described or discussed in any proceeding other than during any Stipulation presentation scheduled by the Commission in this proceeding.

(2) This Stipulation is being entered into for the purpose of disposing of all issues in this case. The Signatories represent that the terms of this Stipulation constitute a fair and reasonable resolution of the issues addressed herein, in a manner which is not detrimental to the public interest. Except as otherwise addressed herein, none of the Signatories to this Stipulation shall be deemed to have approved, accepted, agreed, consented or acquiesced to any accounting principle, ratemaking principle or cost of service determination underlying, or supposed to underlie any of the issues provided for herein.

(3) The Signatories further understand and agree that the provisions of this Stipulation relate only to the specific matters referred to in the Stipulation, and no Signatory or person waives any claim or right which it otherwise may have with respect to any matter not expressly provided for in this Stipulation. The Signatories further reserve the right to withdraw

their support for the settlement in the event that the Commission modifies the Stipulation in a manner which is adverse to the Signatory, and further, the Signatories reserve the right to contest any such Commission order modifying the settlement in a manner which is adverse to the Signatory contesting such Commission order.

(4) In the event the Commission accepts the specific terms of this Stipulation without modification, the Signatories waive, with respect to the issues resolved herein: their respective rights pursuant to Section 536.070(2), RSMo 2000 to call, examine and cross-examine witnesses; their respective rights to present oral argument or written briefs pursuant to Section 536.080.1, RSMo 2000; their respective rights to the reading of the transcript by the Commission pursuant to Section 536.080.2, RSMo 2000; their respective rights to seek rehearing pursuant to Section 386.500, RSMo 2000; and their respective rights to judicial review pursuant to Section 386.510, RSMo 2000. Furthermore, in the event the Commission accepts the specific terms of this Stipulation without modification, the Signatories agree that the prefiled testimony of all witnesses who have prefiled testimony in this case shall be included in the record of this proceeding without the necessity of such witnesses taking the stand.

(5) The Staff shall also have the right to provide, at any agenda meeting at which this Stipulation is noticed to be considered by the Commission, whatever oral explanation the Commission requests, provided that the Staff shall, to the extent reasonably practicable, promptly provide other Signatories with advance notice of when the Staff shall respond to the Commission's request for such explanation once such explanation is requested from Staff. Staff's oral explanation shall be subject to public disclosure, except to the extent it refers to matters that are privileged or protected from disclosure pursuant to any Protective Order issued

in this case.

(6) Except as otherwise addressed in this Stipulation, Commission approval of the merger of MGU and SMNG, and for the Joint Applicants to execute and perform in accordance with the terms of the Agreement, does not in any way, limit, form a basis for determination, or constitute a defense against any Signatory proposing, or the Commission ordering, the disallowance and/or imputation of account balances, expenses, revenues and/or other ratemaking findings, regarding the MGU or SMNG in a future rate proceeding

(7) To assist the Commission in its review of this Stipulation, the Signatories also request that the Commission advise them of any additional information that the Commission may desire from the Signatories relating to the matters addressed in this Stipulation, including any procedures for furnishing such information to the Commission.

WHEREFORE, the Signatories unanimously recommend this Agreement as reasonable and not detrimental to the public interest and respectfully request that the Commission approve this Stipulation and Agreement at its earliest convenience.

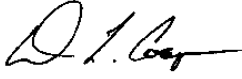
Respectfully submitted,

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CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the foregoing document was sent by electronic mail or by U.S. Mail, postage prepaid, on September 15, 2011, to the following:

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