

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

<b>In the Matter of Laclede Gas</b>	)	
<b>Company's Tariffs to Revise Natural</b>	)	<b>Case No. GR-2010-0171</b>
<b>Gas Rate Schedules.</b>	)	

**STAFF RESPONSE TO COMMISSION ORDER REGARDING**

**TEST YEAR AND TRUE UP**

COMES NOW the Staff of the Missouri Public Service Commission (Staff), and respectfully submits its response to the Commission's December 10, 2009 *Order Directing Notice, Suspending Tariff, Setting Hearings and Directing Filings* and states:

1. On December 4, 2009, Laclede Gas Company filed proposed tariff sheets designed to implement a general rate increase for retail gas service provided in its Missouri territory.
2. In its December 10 *Order Directing Notice, Suspending Tariff, Setting Hearings, And Directing Filings*, the Commission suspended Laclede's proposed tariff sheets and, among other things, ordered Staff to file a pleading indicating its position concerning Laclede's proposed test year and true-up.
3. In its Direct Testimony, Laclede recommended an historical test year ending September 30, 2009, to be updated for known and measurable changes through March 31, 2010, or, in certain instances, July 31, 2010, for purposes of its rate case filing.
4. Staff's recommendation is that these dates are reasonable and Staff recommends adopting these dates for this case.
5. The update period allows Staff and the other parties to account for any events that would have a significant revenue impact on the Company. This recommendation is designed to

include only items that have a significant and material revenue requirement impact in this case, and, in no event, should the update include all of Laclede's revenue, expense and rate base factors, which would have the effect of creating a new test year.

6. Staff has not yet determined whether or not to recommend a true-up in this case and will be in a position to make an informed recommendation after Staff has completed most of its audit.

7. Staff will investigate the need for a true-up during its audit and make a recommendation in its Direct Testimony.

**WHEREFORE**, Staff respectfully submits Staff's Filing Regarding Test Year and True-Up.

Respectfully submitted,

**/s/ Lera L. Shemwell**

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### **Certificate of Service**

I hereby certify that copies of the foregoing have been mailed, hand-delivered, or transmitted by facsimile or electronic mail to all counsel of record this 11<sup>th</sup> day of January 2010.

**/s/ Lera L. Shemwell**