

union labor contracts, a possible change in the annual assessment paid to the Commission, and, most importantly, the placement in service of the new Customer Care and Billing system as part of the EIMS project. However, the Company is willing to work with the parties concerning an alternative update method that would obviate the need for a complete true-up.”¹

4. Staff’s recommendation is that an historical test year ending September 30, 2012, to be updated for all known and measurable changes through March 31, 2013 as proposed by Laclede is appropriate.

5. At this time, Staff is unable to determine whether a true-up audit is deemed necessary in this case. If a full true-up audit is required, Staff is concerned that Laclede’s proposed true-up date of July 31, 2013, would not provide adequate time to conduct a full true-up audit.

6. However, Staff maintains that, if a full true-up is necessary, it could perform a true-up audit through June 30, 2013 with consideration for material changes that may occur shortly thereafter.

7. Staff will be in a position to make an informed recommendation after Staff has completed most of its audit. Staff will investigate the need for a true-up during its audit and make a recommendation in its Direct Testimony. However, Staff recommends that the Commission leave a true-up hearing on the procedural schedule in case it later determines that a true-up is appropriate.

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

¹ EFIS No. 5, *Direct Testimony of Glenn W. Buck*, p. 11, lns. 9-17.

Respectfully Submitted,

**STAFF OF THE MISSOURI
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CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing were served electronically to all counsel of record this 4th day of February, 2013.

/s/ John D. Borgmeyer