

Exhibit No.: _____
Issue(s): FMGP Remediation
Witness/Type of Exhibit: Robertson/Supplemental
Direct True Up
Sponsoring Party: Public Counsel
Case No.: GR-2014-0007

**SUPPLEMENTAL DIRECT
TRUE UP TESTIMONY

OF

TED ROBERTSON**

Submitted on Behalf of the Office of the Public Counsel

**MISSOURI GAS ENERGY
A DIVISION OF LACLEDE GAS**

CASE NO. GR-2014-0007

February 14, 2014

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


In the Matter of the General Rate)
Increase Tariffs of Missouri Gas)
Energy, a Division of Laclede Gas)
Company) Case No. GR-2014-0007

AFFIDAVIT OF TED ROBERTSON

STATE OF MISSOURI)
) **ss**
COUNTY OF COLE)

Ted Robertson, of lawful age and being first duly sworn, deposes and states:

1. My name is Ted Robertson. I am the Chief Public Utility Accountant for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my supplemental direct true up testimony.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.




Ted Robertson, C.P.A.
Chief Public Utility Accountant

Subscribed and sworn to me this 14th day of February 2014.



JERENE A. BUCKMAN
My Commission Expires
August 23, 2017
Cole County
Commission #13754037



Jerene A. Buckman
Notary Public

My Commission expires August 23, 2017.

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**SUPPLEMENTAL DIRECT TRUE-UP TESTIMONY
OF
TED ROBERTSON**

**MISSOURI GAS ENERGY
CASE NO. GR-2014-0007**

9 **I. INTRODUCTION**

10 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

11 A. Ted Robertson, PO Box 2230, Jefferson City, Missouri 65102-2230.

12
13 Q. ARE YOU THE SAME TED ROBERTSON THAT HAS PREVIOUSLY FILED DIRECT
14 TESTIMONY IN THIS CASE?

15 A. Yes.

16
17 **II. PURPOSE OF TESTIMONY**

18 Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL DIRECT TRUE-UP TESTIMONY?

19 A. The purpose of this supplemental direct true-up testimony is to update the Commission
20 regarding the Former Manufactured Gas Plant Remediation costs incurred by the Company
21 during the true-up period ordered by the Commission in the instant case.

22
23 **III. FORMER MANUFACTURED GAS PLANT REMEDIATION**

24 Q. DID THE COMPANY BOOK ANY ADDITIONAL EXPENSES IN ITS FINANCIAL
25 RECORDS FOR THE MONTHS OCTOBER THROUGH DECEMBER 2013?

26 A. No. I reviewed the Company's General Ledger for the months in the true-up period and
27 during this period I saw no additional expenses booked in the financial records of the
28 Company.

1 Q WHAT IS THE AMOUNT OF FORMER MANUFACTURED GAS PLANT REMEDIATION
2 EXPENSE COMPANY RECORDED IN ITS FINANCIAL RECORDS FOR THE TWELVE
3 MONTHS ENDED DECEMBER 31, 2013?

4 A. For the twelve months ended December 31, 2013, the amount expensed was \$431,877
5 (source: MPSC Staff DR No. 13 - General Ledger).
6

7 Q. DOES THIS CONCLUDE YOUR SUPPLEMENTAL DIRECT TRUE-UP TESTIMONY?

8 A. Yes, it does.