STATE OF MISSOURI PUBLIC SERVICE COMMISSION

At a session of the Public Service Commission held at its office in Jefferson City on the 20th day of June, 2018.

In the Matter of Spire Missouri Inc.'s) File No. GR-2015-0203 PGA Filing)

ORDER ESTABLISHING ENDING ACA BALANCE

Issue Date: June 20, 2018 Effective Date: July 20, 2018

The Commission opened this case to receive the 2014-2015 Purchased Gas Adjustment (PGA) and Actual Cost Adjustment (ACA) filings of Missouri Gas Energy (MGE). On December 12, 2016, the Staff of the Commission filed a recommendation and memorandum indicating Staff has completed an audit of the billed revenues and actual gas costs for the 2014-2015 period included in MGE's computation of its ACA balance.

Staff's recommendation and memorandum sets out the ending balance contained in MGE's ACA filing and recommended an over-recovery adjustment to that ending balance in the amount of \$319,282.93. Staff also offered some non-monetary recommendations regarding MGE's policies and practices, to which MGE responded. Staff recommended this ACA case not be finally resolved until completion of Staff's investigation into Spire Missouri, Inc.'s compliance with its Cost Allocation Manual (CAM) and its related Gas Supply and Transportation Standards of Conduct. Staff's investigation proceeded in File No. GO-2017-0223.

¹ Missouri Gas Energy now operates as Spire Missouri, Inc. d/b/a Spire. To avoid any confusion resulting from the use of names in these older documents, the Commission will refer to Missouri Gas Energy in this order.

Staff filed a status report on June 6, 2018 indicating it has completed its investigation. Staff concludes it is highly improbable that it will propose any additional disallowances for the period covered by this case as a result of that investigation. Also, after discussion with MGE and receipt of additional documentation from MGE, Staff has determined that the monetary adjustment identified in Staff's ACA recommendation was related to timing issues and that adjustment had been made in the following ACA period, so no additional adjustment is necessary. Therefore, Staff advises the Commission to issue an order establishing MGE's ending ACA balances for the 2014-2015 ACA period as set forth in Staff's June 6, 2018 status report.

After reviewing Staff's recommendations and MGE's response, the Commission concludes that Staff's ending ACA balances should be accepted as a resolution of MGE's 2014-2015 ACA audit.

THE COMMISSION ORDERS THAT:

The ending (over)/under recovery balances for Missouri Gas Energy's
 2014-2015 Actual Cost Adjustment account balances as of June 30, 2015, are established as provided in the following table:

Account	6-30-15	Current ACA	6-30-15
	Ending Balance	Period Staff	Staff
	per MGE Filing	Proposed	Recommended
ACA Balance	\$ (5,305,121.74)	\$ 0	\$ (5,305,121.74)

2. This order shall become effective on July 20, 2018.

3. This case shall be closed on July 21, 2018.



Hall, Chm., Kenney, Rupp, Coleman, and Silvey, CC., concur.

Bushmann, Senior Regulatory Law Judge

BY THE COMMISSION

Morris L. Woodruff Secretary

STATE OF MISSOURI

OFFICE OF THE PUBLIC SERVICE COMMISSION

I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.

WITNESS my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 20th day of June 2018.

SION OF THE OF T

Morris L. Woodruff Secretary

MISSOURI PUBLIC SERVICE COMMISSION June 20, 2018

File/Case No. GR-2015-0203

Missouri Public Service Commission

Staff Counsel Department 200 Madison Street, Suite 800 P.O. Box 360 Jefferson City, MO 65102 staffcounselservice@psc.mo.gov

Office of the Public Counsel

Hampton Williams 200 Madison Street, Suite 650 P.O. Box 2230 Jefferson City, MO 65102 opcservice@ded.mo.gov

Missouri Public Service Commission

Jeff Keevil 200 Madison Street, Suite 800 P.O. Box 360 Jefferson City, MO 65102 jeff.keevil@psc.mo.gov

orris I Wooduff

Spire

Michael C Pendergast 423 Main Street St. Charles, MO 63301 mcp2015law@icloud.com

Spire

Rick E Zucker 14412 White Pine Ridge Ln Chesterfield, MO 63017-6301 rick.zucker@spireenergy.com

Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).

Sincerely,

Morris L. Woodruff

Secretary

Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.