STATE OF MISSOURI PUBLIC SERVICE COMMISSION

At a session of the Public Service Commission held at its office in Jefferson City on the 19th day of February, 2014.

In the Matter of Laclede Gas Company's Purchased Gas Adjustment (PGA) Factors to be Audited in its 2004-2005 Actual Cost Adjustment))	File No. GR-2005-0203
In the Matter of Laclede Gas Company's Purchased Gas Adjustment for 2005-2006)	File No. GR-2006-0288
In the Matter of Laclede Gas Company's Purchased Gas Adjustment for 2006-2007)	File No. GR-2008-0140
In the Matter of Laclede Gas Company's Purchased Gas Adjustment for 2007-2008)	File No. GR-2008-0387
In the Matter of Laclede Gas Company's Purchased Gas Adjustment for 2008-2009)	File No. GR-2010-0138
In the Matter of Laclede Gas Company's 2009-2010 Actual Cost Adjustment Filing)	File No. GR-2011-0055
In the Matter of Laclede Gas Company's 2010-2011 Actual Cost Adjustment Filing)	File No. GR-2012-0133

ORDER ESTABLISHING ENDING ACA BALANCES

Issue Date: February 19, 2014 Effective Date: March 1, 2014

The Commission opened these cases to receive the above-captioned Actual Cost Adjustment (ACA) filings of Laclede Gas Company. Each of the cases has been held open for several years pending resolution of issues involving either affiliate transactions, Lange underground storage non-recoverable gas losses or MoGas Pipeline, L.L.C. overcharges. These issues have been resolved through various Commission orders approving stipulations or granting joint motions.

On February 6, 2014, the Staff of the Commission filed a recommendation and memorandum. Staff informs the Commission that no issues remain in these cases for the Commission to resolve. Therefore, in its memorandum, Staff sets out recommended ACA balances and requests that the Commission issue an order establishing these balances and closing the cases.

Commission rule requires that responsive pleadings be filed within 10 days. More than 10 days have expired and no party has filed a response to Staff's recommendation

Upon review, the Commission concludes that Staff's recommendations should be accepted as a resolution of Laclede's 2004-2005, 2005-2006, 2006-2007,2007-2008, 2008-2009, 2009-2010 and 2010-2011 ACA audits. Because Staff's recommendations are unopposed, the Commission will give this order a 10-day effective date.

THE COMMISSION ORDERS THAT:

1. The ending (over)/under recovery balances for Laclede Gas Company's 2004-2005 Actual Cost adjustments are established as set out in the following table as the ACA balances as of September 30, 2005:

September 30, 2005	Firm Sales	Firm Sales LVTSS	Inter- ruptible Sales	LP Sales	Firm Transporta- tion	Vehicular Fuel	Basic Transportation Firm Sales prior 11/15/89	Basic Transport all other
Ending ACA Balance	\$26,855,658	\$956,225	\$114,609	\$4,055	\$921,984	\$19,612	\$99,824	\$5,308

2. The ending (over)/under recovery balances for Laclede Gas Company's 2005-2006 Actual Cost adjustments are established as set out in the following table as the ACA balances as of September 30, 2006:

-

¹ 4 CSR 240-2.080(13).

							Basic	
		Firm	Inter-		Firm		Transportation	Basic
September	Firm Sales	Sales	ruptible	LP	Transporta-	Vehicular	Firm Sales	Transport
30, 2005	non-LVTSS	LVTSS	Sales	Sales	tion	Fuel	prior 11/15/89	all other
Ending								
ACA								
Balance	\$38,941,232	\$721,415	\$(124,748)	\$(8,721)	\$954,361	\$19,410	\$(12,608)	\$(608)

3. The ending (over)/under recovery balances for Laclede Gas Company's 2006-2007 Actual Cost adjustments are established as set out in the following table as the ACA balances as of September 30, 2007:

		Firm	Inter-		Firm		Basic Transportation	Basic
September	Firm Sales	Sales	ruptible	LP	Transporta-	Vehicular	Firm Sales	Transport
30, 2005	non-LVTSS	LVTSS	Sales	Sales	tion	Fuel	prior 11/15/89	all other
Ending								
ACA								
Balance	\$7,464,732	\$660,456	\$(207,514)	\$1,605	\$386,090	\$38,043	\$14,401	\$785

4. The ending (over)/under recovery balances for Laclede Gas Company's 2007-2008 Actual Cost adjustments are established as set out in the following table as the ACA balances as of September 30, 2008:

September	Firm Sales	Firm Sales	Inter- ruptible	LP	Firm Transporta-	Vehicular	Basic Transportation Firm Sales	Basic Transport
30, 2005	non-LVTSS	LVTSS	Sales	Sales	tion	Fuel	prior 11/15/89	all other
Ending ACA								
Balance	\$31,558,923	\$91,133	\$439,938	\$27,666	\$261,889	\$21,396	\$83,933	\$(90,191)

5. The ending (over)/under recovery balances for Laclede Gas Company's 2008-2009 Actual Cost adjustments are established as set out in the following table as the ACA balances as of September 30, 2009:

September 30, 2005	Firm Sales	Firm Sales LVTSS	Inter- ruptible Sales	LP Sales	Firm Transporta- tion	Vehicular Fuel	Basic Transportation Firm Sales prior 11/15/89	Basic Transport all other
Ending ACA								
Balance	\$(6,713,702)	\$275,520	\$(446,679)	\$(26,248)	\$(120,285)	\$25,553	\$133,688	\$(144,718)

6. The ending (over)/under recovery balances for Laclede Gas Company's 2009-2010 Actual Cost adjustments are established as set out in the following table as the ACA balances as of September 30, 2010:

September 30, 2005	Firm Sales	Firm Sales LVTSS	Inter- ruptible Sales	LP Sales	Firm Transporta- tion	Vehicular Fuel	Basic Transportation Firm Sales prior 11/15/89	Basic Transport all other
Ending ACA								
Balance	\$24,279,612	\$(59,579)	\$293,283	\$904	\$1,273	\$(6,201)	\$(62,860)	\$18,654

7. The ending (over)/under recovery balances for Laclede Gas Company's 2010-2011 Actual Cost adjustments are established as set out in the following table as the ACA balances as of September 30, 2011:

		Firm	Inter-		Firm		Basic Transportation	Basic
September	Firm Sales	Sales	ruptible		Transporta-	Vehicular	Firm Sales	Transport
30, 2005	non-LVTSS	LVTSS	Sales	LP Sales	tion	Fuel	prior 11/15/89	all other
Ending								
ACA								
Balance	\$22,818,995	\$84,483	\$223,930	\$11,267	\$13,029	\$28,943	\$42,725	\$(50,316)

- 8. This order shall become effective on March 1, 2014.
- 9. These cases shall be closed on March 2, 2014.

BY THE COMMISSION

AND THE OF THE PARTY OF THE PAR

Morris L. Woodruff Secretary

R. Kenney, Chm., Stoll, W. Kenney, and Hall, CC., concur.

Jones, Senior Regulatory Law Judge