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File Nos.: GO-2016-0332
and GO-2016-0333

DIRECT TESTIMONY
OF
CHARLES R. HYNEMAN

Submitted on Behalf of the Office of the Public Counsel

MISSOURI GAS ENERGY
AND
LACLEDE GAS COMPANY

FILE NOS. GO-2016-0332 AND GO-2016-0333

December 16, 2016

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


In the Matter of the Application of)
Laclede Gas Company to Change its)
Infrastructure System Replacement) File No. GO-2016-0332
Surcharge in its Missouri Gas)
Energy Service Territory)
)
In the Matter of the Application of)
Laclede Gas Company to Change its)
Infrastructure System Replacement) File No. GO-2016-0333
Surcharge in its Laclede Gas Service)
Territory)

AFFIDAVIT OF CHARLES R. HYNEMAN

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Charles R. Hyneman, of lawful age and being first duly sworn, deposes and states:

1. My name is Charles R. Hyneman. 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 direct 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.




Charles R. Hyneman, C.P.A.
Chief Public Utility Accountant

Subscribed and sworn to me this 16th day of December 2016.



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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**FILE NO. GO-2016-0332
FILE NO. GO-2016-0333**

1 **INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. My name is Charles R. Hyneman. My business address is PO Box 2230, Jefferson City,
4 Missouri 65102.

5 **Q. By whom are you employed and in what capacity?**

6 A. I am employed by the Missouri Office of the Public Counsel (“OPC” or “Public Counsel”)
7 as Chief Public Utility Accountant.

8 **Q. What is the role of the Public Counsel?**

9 A. Public Counsel represents and protects the interests of the public in any proceeding before or
10 on appeal from the Missouri Public Service Commission (“Commission”).

11 **Q. Please describe your educational background.**

12 A. I was awarded a Master of Business Administration degree from the University of Missouri
13 at Columbia; Bachelor of Science degrees in Accounting and Business Administration from
14 Indiana State University at Terre Haute; and an Associate degree in Applied Science
15 (“AAS”) in Contracts Management from the Community College of the Air Force, Wright-
16 Patterson Air Force Base.

17

1 **Q. Are you a Certified Public Accountant (“CPA”) licensed in the state of Missouri?**

2 A. Yes. I hold a CPA license in the state of Missouri. I am also a member of the American
3 Institute of Certified Public Accountants (“AICPA”). The AICPA is an organization that
4 represents the CPA profession nationally regarding rule-making and standard-setting. The
5 AICPA established accountancy as a profession and developed its educational requirements,
6 professional standards, code of professional ethics, licensing status, and its commitment to
7 serve the public interest.

8 **Q. Please summarize your professional experience in the field of utility regulation.**

9 A. My professional experience in accounting and auditing began in 1993 when I was employed
10 as a regulatory auditor by the Missouri Public Service Commission as part of the audit
11 division of the Commission Staff’s (“Staff”) Accounting Department. As a member of the
12 Staff from 1993 to 2015, I participated in rate cases and other regulatory proceedings
13 involving all major electric and natural gas utilities operating in the state of Missouri. While
14 employed by the Staff I held various positions including manager of the Commission’s
15 Kansas City Auditing Office. I left the Staff in December 2015, holding the position of
16 Regulatory Auditor V.

17 **Q. Do you have significant experience performing and supervising audits of utility
18 Infrastructure System Replacement Surcharge (“ISRS”) petitions?**

19 A. Yes. As a member of Staff, I was involved in the development and implementation of
20 Staff’s policies and audit procedures on ISRS petitions beginning with the Commission’s
21 implementation of the ISRS in 2004. From 2004 to 2016, I have performed and supervised
22 several natural gas ISRS audits of Laclede Gas and MGE as well as water utility ISRS
23 audits of Missouri American Water Company.

24

1 **Q. Are you presenting an analysis of the regulatory principles, policies, and practices**
2 **addressed by the ISRS statute and ISRS rule?**

3 A. Yes. I am basing my opinions on my education and significant experience with regulatory
4 concepts, principles, and policies and with past Commission ISRS cases and rate cases. I
5 have supervised and performed general rate case audits since 1993 and ISRS audits since
6 2004. While with the Staff, I was also one of only a few Staff members who developed
7 Staff's ISRS policies and procedures which were at that time based on the ISRS statutes and
8 ISRS rule.

9 **Q. What is the purpose of your direct testimony?**

10 A. My testimony provides an overview of ISRS policy followed by evidence that Laclede Gas
11 Company's ("Laclede Gas") and Missouri Gas Energy's ("MGE") (collectively "Laclede")
12 September 30, 2016 ISRS petitions ("Laclede ISRS Applications") include a significant
13 amount of ineligible costs that cannot be recovered through an ISRS.

14 **POLICY**

15 **Q. What is an ISRS?**

16 A. In 2003, the Legislature enacted Sections 393.1009, 393.1012, and 393.1015 of the Revised
17 Missouri Statutes ("ISRS statutes"). The ISRS is a surcharge added to a ratepayer's monthly
18 utility bill by Missouri gas utilities for the limited purpose of recovering costs incurred
19 performing mandated infrastructure replacements and repairs required by law, as well as
20 infrastructure relocations mandated by a governing entity. A typical replacement cost
21 eligible for the ISRS would be a cost incurred replacing an aging and corroded cast iron
22 main as required by a Commission-ordered cast iron replacement program.

23 **Q. Does the ISRS surcharge calculation consider a utility's need for a rate increase?**

1 A. No. An ISRS surcharge only includes the cost associated with certain plant projects and
2 does not consider increases in revenues or decreases in other costs that would offset a need
3 for an increase in utility rates imposed by an ISRS surcharge.

4 **Q. Does the ISRS statute allow Laclede to raise rates on its customers regardless of its**
5 **current profit levels?**

6 A. Yes. Laclede has the authority, subject to limited Commission oversight, to increase its
7 profit levels through this ISRS surcharge even during periods of excessive over-earnings.

8 **Q. Describe the Laclede Gas ISRS Petition in this case.**

9 A. On September 30, 2016, Laclede Gas filed a petition with the Commission to increase its
10 current ISRS surcharge by \$4.9 million to a total current ISRS surcharge of \$29.9 million.
11 Laclede's current ISRS update is for ISRS plant placed in service during the periods March
12 2016 through August 2016. In its September 30, 2016 ISRS Application filing, Laclede also
13 included estimated unknown future ISRS costs for the months of September and October
14 2016.

15 **Q. Describe the MGE's ISRS Petition in this case.**

16 A. MGE also filed for an increase in its current ISRS on September 30, 2016. MGE proposed
17 an ISRS increase of \$3.4 million for a total current ISRS of \$13.7 million. MGE's current
18 ISRS update is for ISRS plant placed in service during the periods March 2016 through
19 August 2016. In its September 30, 2016 ISRS Application filing, MGE also included
20 unknown future ISRS estimates for the months of September and October 2016.

21 **Q. Is it the obligation and responsibility of the Commission to put in place restrictions on**
22 **a monopoly utility's power to raise prices?**

23 A. Yes. In a prior rate cases, the Commission stated that its guiding purpose in setting rates is
24 to protect the public against the natural monopoly power of the utility. The dominant

1 thought and purpose of the public utility law administered by the Commission is to protect
2 the public. While the Commission must give the monopoly utility a reasonable opportunity
3 to earn a fair return on its investment, that concern is merely incidental to protecting the
4 public.

5 **Q. Please summarize the remainder of your direct testimony.**

6 **A. OPC made the following findings in its review of Laclede's current ISRS Applications:**

7 1. Plastic replacements that are not worn out or deteriorated
8 are ineligible to be included in an ISRS but have been
9 included in Laclede's current ISRS.

10
11 2. Hydro-testing a main does not qualify for ISRS eligibility
12 because it is not a qualifying "gas utility plant project" for
13 ISRS, but such costs have been included in Laclede's current
14 ISRS.

15
16 3. Laclede continues to supplement its ISRS petitions with
17 estimated or budgeted future ISRS plant in direct
18 contradiction to the ISRS Statutes and Commission ISRS
19 Rule.

20
21 4. The Commission assigns earnings-based and stock-based
22 incentive-compensation to shareholders, not ratepayers.
23 Laclede has included these expenses in ISRS work orders
24 included in this case in an attempt to circumvent Commission
25 policy and charge this compensation to ratepayers.
26

27 **Ineligible Plastic Replacements**

28 **Q. OPC identified ineligible plastic replacement costs as an issue in this case. Please**
29 **explain how this issue developed and OPC's basis for raising this issue.**

1 A. OPC noticed during its review of Laclede's petitions that many of Laclede's work order
2 authorization sheets ("face sheets") include a substantial amount of plastic main and
3 plastic service line replacements.

4 ISRS petitions typically include costs incurred replacing cast iron, bare steel, or copper
5 mains, and service lines according to each natural gas company's pipeline replacement
6 program(s). These natural gas company replacement programs are designed to eliminate
7 corrosive metal infrastructure. The presence of a significant amount of plastic
8 replacements, typically associated with newer replacements, raised concerns that Laclede
9 is including costs of replacing infrastructure that was neither worn out nor in a
10 deteriorated condition.

11 **Q. Why is OPC concerned that Laclede's ISRS includes replacement costs for plastic**
12 **mains and plastic service lines that are not worn out or in deteriorated condition?**

13 A. OPC's concerns were explained in its *Motion to Deny Proposed Rate Increases* that
14 explained ISRS surcharge increases for infrastructure replacements are limited to
15 replacing existing infrastructure that is "worn out or in deteriorated condition" per
16 Section 393.1009(5)(a) RSMo. OPC's discovery of fairly new infrastructure being
17 replaced with newer infrastructure raised concerns that Laclede's petitions do not comply
18 with the law.

19 **Q. What is the average estimated life of a plastic main and plastic service line?**

20 A. Laclede's two local distribution companies operate under two separate sets of
21 depreciation rates. Laclede Gas depreciation rates indicate the life of a plastic main is
22 estimated at **70 years** and the life of a plastic service line is estimated at **44 years**. (See
23 Schedule CRH-D-1). MGE's depreciation rates do not distinguish a "plastic" main or
24 service line from other types of mains or service lines such as bare steel, and include the
25 more general depreciation rates of **50 years** for mains and **40 years** for service lines.

1 **Q. Was OPC able to verify that Laclede’s ISRS petitions included the replacement of**
 2 **plastic mains and plastic service lines that were not worn out or in deteriorated**
 3 **condition?**

4 **A.** Yes. OPC issued a number of data requests to Laclede that requested more details on the
 5 plastic replacements. Laclede provided OPC with a breakdown showing the number of
 6 feet of plastic pipe being replaced and the year the plastic pipe was initially put into
 7 service (See Schedule CRH-D-2). This data shows Laclede is routinely replacing a
 8 substantial amount of plastic mains and service lines not beyond their estimated average
 9 life, and in many cases, were installed only a few years before Laclede made the decision
 10 to replace them again.

11 The following table provides examples of work orders included in Laclede’s ISRS
 12 petition where a large portion of the mains and service lines being replaced are made of
 13 plastic, were installed relatively recently, and are not worn out or deteriorated:

Sample of Ineligible Plastic Service Line and Main Replacement Costs Included in this ISRS				
Work Order No.	Replaced Plastic Installed as Recently as year...	Total Feet of Replaced Plastic	Approx Total Project Cost	Portion of Ineligible Plastic Replacements
900836	2012	5,168'	\$830,000	39% plastic
900546	2015	3,041'	\$336,000	51% plastic
900547	2014	7,217'	\$418,000	43% plastic
900983	2013	3,472'	\$490,000	34% plastic
900882	2016	1,642'	\$735,000	33% plastic
900609	2013	2,871'	\$231,000	34% plastic
900747	2015	2,537'	\$469,000	18% plastic
901163	2012	1,549'	\$191,000	38% plastic
901090	2015	1,162'	\$828,000	21% plastic

1 Note the age of the pipe being replaced is nowhere near the end of a main or service line's
2 estimated life. These nine work orders alone include 28,659 feet of plastic service lines
3 and mains installed between 1973 and 2016. This number excludes the few plastic mains
4 and service lines replacements where the replaced pipe had reached the end of its
5 estimated life per Laclede's depreciation schedules.

6 **Q. The above table includes only Laclede Gas work orders. Did MGE also include**
7 **similar plastic main and service line replacements for pipe that had not reached the**
8 **end of its useful service life?**

9 A. Yes. MGE also replaced polyethylene/plastic in a large number of work orders,
10 including but not limited to the following: #009224 (1,918 feet), #800083 (2,301 feet),
11 #800084 (1,680 feet), #009225 (908 feet), #005456 (625 feet), #009230 (1,362 feet),
12 #800072 (657 feet), #800178 (650 feet), #800085 (472 feet), #800145 (494 feet),
13 #800045 (360 feet), #800086 (321 feet), #800543 (383 feet), and #800254 (391 feet).
14 (See Schedule CRH-D-3).

15 **Q. Did Laclede provide OPC with an explanation of why it considers the replacement**
16 **of plastic mains and service lines that are not worn out or in deteriorated condition**
17 **to be eligible for the ISRS?**

18 A. Yes. Laclede explained in response to an OPC data request that it included the costs to
19 replace the plastic mains and service lines because "[t]he plastic portion of the main was
20 no longer usable because the cast iron and bare steel main that it was connected to was
21 being replaced." Laclede further explained that it did not separate out the ineligible
22 portion of the replacements because "it is not economically or practically feasible to
23 separate those parts from the entire length of the line." (See Schedule CRH-D-4).

24 **Q. Does OPC concur with Laclede's conclusion that plastic main replacements are**
25 **eligible for the ISRS so long as they are "no longer usable" according to Laclede?**

1 A. No. Usability is not a qualifying criterion for ISRS eligibility.

2 **Q. Does OPC concur with Laclede’s conclusion that plastic main replacements are**
3 **eligible if it is not economically or practically feasible to Laclede to separate out the**
4 **eligible from the non-eligible replacements?**

5 A. No. Economic or practical feasibility is not a qualifying criterion for ISRS eligibility.

6 **Q. Is OPC recommending any changes to the way Laclede operationally accomplishes**
7 **its plant projects?**

8 A. Not at all. This is not an operational issue but simply a cost allocation issue. The only
9 thing OPC requests is that only costs that are ISRS qualifying are charged to ratepayers in
10 an ISRS petition and costs that are not ISRS qualifying (interpreted narrowly as directed
11 by the Supreme Court) are not included in Laclede’s periodic ISRS petitions. OPC’s
12 recommendations will have no impact on Laclede’s work crews but only on Laclede’s
13 regulatory personnel who calculate and submit ISRS requests.

14 **Q. Is this issue similar to any prior ISRS eligibility issues before the Commission?**

15 A. Yes. In two prior ISRS petitions the Commission addressed the issue of whether
16 replaced infrastructure met the requirement that it be “worn out or in deteriorated
17 condition.” In the first petition, the Commission allowed Liberty Utilities’ ISRS to
18 include costs incurred replacing infrastructure damaged by human conduct. In reversing
19 the Commission’s order, the Supreme Court concluded:

20 The PSC’s interpretation conflicts with the clear legislative intent
21 as demonstrated by the plain language of the statute. The PSC
22 erred in relying upon its presumption that any change to a gas
23 utility plant project qualifies for an ISRS surcharge. Only
24 infrastructure which is in a worn out or deteriorated condition, as

1 stated herein, is eligible for an ISRS surcharge. Hence, the PSC's
2 order is not lawful because it is contrary to the plain language of
3 the statute, which limits projects that qualify for an ISRS
4 surcharge.
5

6 **Q. Has the Commission complied with the Supreme Court's Opinion?**

7 A. Yes. In File Nos. GO-2015-0341 and GO-2015-0343, the Commission followed the
8 Supreme Court's direction and rejected Laclede's attempt to include costs incurred
9 replacing telemetry infrastructure that was not worn out or in deteriorated condition. In
10 its Report and Order, the Commission referenced the above Supreme Court opinion and
11 concluded the telemetry equipment was ineligible because there were no signs of
12 corrosion and because Laclede replaced the telemetry equipment due to the efficiency of
13 replacing it at the same time it replaced eligible regulator stations. The Commission held:

14 The court's decision makes clear that the Commission should
15 evaluate the eligibility of gas utility plant projects narrowly in
16 order to ensure compliance with the legislature's intent. When
17 evaluating the telemetry equipment Laclede replaced, which are
18 pipeline system components installed to comply with state or
19 federal safety requirements, the evidence shows that the specific
20 units at issue in work orders 604180 and 604190 were still
21 operable at the time of the replacements. There were no signs of
22 deterioration, such as corrosion.
23

24 While it is clear that telemetry equipment plays a vital role in
25 monitoring and ensuring the safe distribution of gas, Laclede failed
26 to show the specific parts replaced were in an impaired
27 condition... Since the telemetry equipment replacement occurred
28 at the same time as regulator station upgrades, it appears the timing
29 of the replacement was more likely motivated by the efficiency of
30 changing both at the same time than the age of the equipment or
31 any actual impairment.
32

33 **Q. What does OPC recommend the Commission do to address this issue?**

34 A. OPC recommends the Commission order Laclede to identify and remove all costs
35 included in these ISRS petitions incurred replacing infrastructure that was not worn out

1 or in deteriorated condition, which includes all plastic mains and service lines unless
2 Laclede provides definitive proof that a particular plastic main or service line was worn
3 out or in deteriorated condition.

4 **Q. Are there methods that could be used to determine what costs to remove?**

5 A. Yes. There are very simple methods that could be used to separate the eligible ISRS
6 costs from the ineligible ISRS costs.

7 **Hydro-Testing Mains**

8 **Q. OPC identified ineligible hydro-testing costs as an issue in this case. Please explain**
9 **how this issue developed and OPC's basis for raising this issue.**

10 A. During a review of the work order authorization sheets provided by Laclede, OPC
11 identified work orders (Work Orders #009253, #009914 and #007935) that included
12 "hydrotest" costs not tied to any work being performed on the pipe to make it safer. The
13 work order authorization for work order 009253 states in part, "MGE intends to hydrotest
14 the Odessa Lateral 12" pcs transmission main for Pipeline Integrity purposes." (See
15 Schedule CRH-D-5).

16 To better understand these work orders, OPC issued data request 9.b to Laclede that
17 asked for a "detailed explanation as to how the hydrotest qualifies for ISRS." Laclede's
18 response claimed the hydrotest was eligible under the theory that, because the test
19 indicated the transmission main was not worn out or deteriorated, it essentially extended
20 the useful life of the main.

21 **Q. Does OPC agree that the hydrotests are eligible for the ISRS?**

22 A. No. Section 393.1009(5)(b) RSMo limits eligible projects to "*[m]ain relining projects,*
23 *service line insertion projects, joint encapsulation projects, and other similar projects*
24 *extending the useful life or enhancing the integrity of pipeline system components*

1 *undertaken to comply with state or federal safety requirements.”* A hydrotest is different
2 from the listed projects because those require Laclede to make improvements to the pipe;
3 a hydrotest simply gauges the main’s integrity without making any safety-related
4 improvements.

5 **Q. What does OPC recommend the Commission do to address this issue?**

6 A. OPC recommends the Commission order Laclede to identify and remove all hydro-
7 testing costs included in these petitions.

8 **Unlawful Supplementing of ISRS Petitions**

9 **Q. OPC’s *Motion to Deny Proposed Rate Increases* raises the issue of Laclede’s petitions**
10 **including two months of estimated costs that are ineligible for ISRS recovery**
11 **because the supporting documentation was not filed with the petitions. Did Laclede**
12 **include similar unsupported cost estimates in these ISRS petitions?**

13 A. Yes. Laclede’s petitions included the supporting documentation for the costs incurred
14 during the period March 1, 2016 through August 31, 2016, but the petitions included only
15 estimates for the costs incurred in September 2016 and October 2016 without any
16 supporting documentation.

17 **Q. What details did Laclede include in its petitions for the September 2016 and**
18 **October 2016 costs?**

19 A. The following two tables provide the entire extent of what Laclede’s petitions provided
20 the Commission, the Staff, and OPC for the estimated September 2016 and October 2016
21 costs:

1

Laclede Description Provided	Laclede September 2016	Laclede October 2016
Main Replacements – Additions	\$4,125,000.00	\$2,600,000.00
Service Transfer Work Orders	\$2,600,000.00	\$1,200,000.00
Mains Cast Iron Leak Clamp	\$75,000.00	\$75,000.00
Service Renewals	\$1,500,000.00	\$1,700,000.00
Relocations	-	\$650,000.00
TOTAL	\$8,300,000.00	\$6,225,000.00

2

MGE Description Provided	MGE September 2016	MGE October 2016
Blanket Work Order Estimates	\$757,744.15	\$757,744.15
Work order estimates	\$3,363,921.77	\$15,815,306.90
TOTAL	\$4,121,665.92	\$16,573,051.05

3

4 These estimates include **over \$35 million in new ISRS plant** without any information
 5 that would enable an auditor to understand or seek discovery on the basis for any of these
 6 costs.

7 Instead, Laclede provided only vague estimates without identifying any projects. It
 8 should be noted that for MGE, the majority of the estimates are for October 2016. MGE
 9 estimated it would incur almost five times the projects in October than it would in
 10 September; a detail suggesting MGE was well aware of the projects it intended to include
 11 for these months but simply chose not to provide any supporting documentation for those
 12 projects with its petition. Moreover, by including **\$15 million** in new costs for October,
 13 where MGE provides the supporting documentation much later, MGE effectively
 14 eliminated the public’s ability to review the vast majority of the new costs.

15 **Q. When did Laclede provide OPC and the Staff with the supporting documentation**
 16 **for the September 2016 and October 2016 costs?**

1 A. Laclede provided OPC with the supporting documentation for the October 2016 costs on
2 November 10, 2016, **forty-one days** after the petitions were filed, and only **nineteen**
3 **days** before the Staff's audit was due. Laclede provided OPC with its supporting
4 documentation for the September 2016 costs on October 19, 2016 and October 20, 2016,
5 nineteen and twenty days after the petitions were filed respectively.

6 **Q. Did Laclede's decision to provide the supporting documentation so late in the**
7 **process harm OPC's ability to effectively audit the ISRS petitions?**

8 A. Yes. The ISRS statute allows only 60 days to audit tens of millions of dollars of ISRS
9 plant work orders. Performing an audit of ISRS work orders requires an investment in a
10 significant amount of OPC's resources. Even with the legally-mandated 60-day audit
11 period, OPC struggles to complete an audit of an ISRS Application. Compounding this is
12 the fact Laclede files two separate and distinct ISRS petitions at the same time and then
13 supplements the petition with guesses of what level of ISRS costs it will incur in months
14 subsequent to its Applications.

15 **Q. Did Laclede's decision to provide the supporting documentation so late in the**
16 **process harm Staff's ability to complete an ISRS audit?**

17 A. No. Staff does not conduct a substantive ISRS audit. Completing the Staff's audit scope
18 for an ISRS audit takes very little time and resources. Unfortunately, their process
19 provides little or no benefit to Laclede's ratepayers.

20 **Laclede includes prohibited compensation costs in its ISRS surcharge**

21 **Q. Has the Commission consistently ruled that earnings and equity-based incentive**
22 **compensation provides no ratepayer benefit and any utility costs associated with**
23 **this type of compensation should be allocated to shareholders?**

1 A. Yes, in several instances. For example, in its Report and Order issued in a 1996 MGE
2 rate case, No. GR-96-285, the Commission stated the following regarding the issue of
3 incentive compensation plans that used shareholder-oriented financial measures:

4 The Commission finds that the costs of MGE's incentive
5 compensation program should not be included in MGE's revenue
6 requirement because the incentive compensation program is driven
7 at least primarily, if not solely, by the goal of shareholder wealth
8 maximization, and it is not significantly driven by the interests of
9 ratepayers. 5 Mo.P.S.C.3d 437,458 (January 22, 1997).

10
11 The Commission reiterated its position in its Report and Order in MGE's 2004 rate case,
12 No. GR-2004-0209:

13 The Commission agrees with Staff and Public Counsel that the
14 financial incentive portions of the incentive compensation plan
15 should not be recovered in rates. Those financial incentives seek to
16 reward the company's employees for making their best efforts to
17 improve the company's bottom line. Improvements to the
18 company's bottom line chiefly benefit the company's shareholders,
19 not its ratepayers. Indeed, some actions that might benefit a
20 company's bottom line, such as a large rate increase, or the
21 elimination of customer service personnel, might have an adverse
22 effect on ratepayers. If the company wants to have an incentive
23 compensation plan that rewards its employees for achieving
24 financial goals that chiefly benefit shareholders, it is welcome to
25 do so. However, the shareholders that benefit from that plan should
26 pay the costs of that plan. The portion of the incentive
27 compensation plan relating to the company's financial goals will
28 be excluded from the company's cost of service revenue
29 requirement.

30 The Commission also addressed this issue in its Report and Order in the Empire District
31 Electric Company's rate case, Case No. ER-2006-0315:

32 Finding: The Commission finds that the Staff reasonably applied
33 objective criteria for exclusion of certain incentive compensation.

1 The Staff disallowed compensation related to charitable activities
2 and activities related to the provision of services other than retail
3 electric service. The Staff disallowed the Lighting Bolts incentive
4 compensation, as they did not relate to the provision of electric
5 service and there were no performance criteria for receipt of the
6 awards; they were given solely at the Company management’s
7 discretion.

8 Conclusion: We conclude that incentive compensation for meeting
9 earnings goals, charitable activities, activities unrelated to the
10 provision of retail electric service, discretionary awards, and stock
11 options should not be recoverable in rates.

12 In its Report and Order in Case No. ER-2006-0314, Kansas City Power & Light
13 Company (“KCPL”) when addressing the issue of earnings-based compensation, the
14 Commission expressly ordered:

15 KCPL management is free to offer whatever compensation packages
16 it wants. Nevertheless, if the method KCPL chooses to compensate
17 employees shows no tangible benefit to Missouri ratepayers, then
18 those costs should be borne by shareholders, and not included in cost
19 of service.

20
21 The Commission also reiterated its position on incentive compensation matters in its
22 Report and Order in Case No. ER-2007-0291, another KCPL rate case.

23 **Q. Did Laclede deny that it includes earnings-based and equity-based costs in its ISRS**
24 **work orders?**

25 A. No. OPC issued data requests 1002 and 1003 to Laclede requesting the dollar amount of
26 earnings-based incentive compensation and equity (stock)-based incentive compensation
27 included in each ISRS work order. Laclede’s answer stated that Laclede does not keep
28 this type of information (See Schedule CRH-D-6). Regardless of the fact that the
29 Commission expressly prohibits utilities from charging ratepayer for these costs, Laclede
30 says it has no “business reason” for tracking these costs in its work orders.

1 **Q. How would you characterize Laclede's response to OPC data request Nos. 1002 and**
2 **1003?**

3 A. It is very concerning and raises many questions. One question is why does Laclede not
4 track the specific types of compensation it charges to its books and records, including its
5 plant records? Another question is why did Laclede recently acquire highly sophisticated
6 and very expensive financial system software if it is not using this software to track the
7 types of costs it is recording in its books and records? Laclede's response raises
8 additional question regarding Laclede's compliance with the Commission's Rule
9 requiring that it keeps its books and records in accordance with the FERC's Uniform
10 System of Accounts.

11 **Q. Do you believe Laclede does not track the types of compensation it records to its**
12 **books and records?**

13 A. No. If Laclede did not do so, it would be highly imprudent. I am not convinced that
14 Laclede does not actually track these costs. Further investigation is required.

15 **Q. Should the fact that Laclede said it has no business reason to track earnings and**
16 **stock-based compensation in its books and records be of a concern to the**
17 **Commission?**

18 A. Yes. If Laclede is not tracking these costs and removing these costs it is in open defiance
19 of a Commission directive. It also raises questions about other costs that could be
20 unjustly and unreasonably charged to Laclede customers simply because Laclede is not
21 performing its obligation to do a detailed accounting of every cost charged to its
22 customers.

23 **Q. Should the Commission order Laclede to remove all earnings and equity-based**
24 **incentive compensation costs from the work orders included in this ISRS (including**
25 **the original and all updates)?**

1 A. Yes.

2 **Q. Does this conclude your direct testimony?**

3 A. Yes.

SCHEDULE

CRH-D-1

Attachment 4
Laclede Gas Company - GR-2013-0171
Depreciation Rates

<u>Account Number</u>	<u>Account Description</u>	<u>Depreciation Rate</u>	<u>Service Life</u>	<u>Net Salvage</u>
Manufactured Gas Plant - LPG				
305	Structures and improvements	1.67%	60	0%
307	Other power equipment	3.50%	30	-5%
311	Equipment	3.71%	35	-30%
311.1	Storage caverns	1.11%	90	0%
Underground Storage Plant				
351.2	Compressor station structures	3.33%	45	-50%
351.4	Other structures	2.18%	55	-20%
352	Wells - underground storage	1.22%	90	-10%
352.2	Reservoirs	1.22%	90	-10%
352.3	Non-recoverable gas	1.11%	90	0%
352.4	Wells - oil and vent gas	1.22%	90	-10%
353	Lines	1.17%	90	-5%
354	Compressor station equipment	1.22%	90	-10%
355	Measuring and regulating equipment	1.79%	56	0%
356	Purification equipment	2.38%	42	0%
357	Other equipment	4.55%	20	0%
Transmission Plant				
367.7	Mains - Monat	1.44%	80	15%
371.7	Other equipment - Monat	2.33%	45	-5%
Distribution Plant				
375.1	Structures and improvements	3.00%	45	-35%
375.2	Service centers	3.00%	45	-35%
375.3	Garage	3.00%	45	-35%
375.4	Other small structures	3.00%	45	-35%
376.1	Mains - steel	1.44%	80	-15%
376.2	Mains - cast iron	3.31%	80	-165%
376.3	Mains - plastic and copper	1.57%	70	-10%
378.1	Measuring and regulating station equip. (general)	3.71%	35	-30%
379.1	Measuring and regulating station equip. (CGCS)	3.71%	35	-30%
380.1	Services - steel	5.23%	44	-130%
380.2	Services - plastic and copper	3.75%	44	-65%
381.1	Meters	2.37%	38	10%
383.1	House regulators	2.00%	50	0%
385.1	Industrial meas. and regulating equipment	3.25%	40	-30%
386.1	Other property on customers' premises	7.14%	14	0%
387.1	Other equipment	2.78%	36	0%
General Plant				
390.1	Structures and improvements	3.00%	35	-5%
391.0	Office furniture and equipment	3.33%	30	0%
391.1	Data processing systems	20.00%	5	0%
391.2	Mechanical office equipment	10.00%	10	0%
391.3*	Data processing software	20.00%	5	0%
391.4	Data processing equipment	10.00%	10	0%
391.5	Enterprise Information Management System	7.00%	15	-5%
392.1	Transportation Equipment - automobiles	14.17%	6	15%
392.2	Transportation Equipment - trucks	8.18%	11	10%
392.7	Transportation Equipment - automobiles - Monat	14.17%	6	15%
392.71	Transportation Equipment - trucks - Monat	8.18%	11	10%
393.1	Stores equipment	2.22%	45	0%
394.1	Tools, shop and garage equipment	2.63%	38	0%
395.1	Laboratory equipment	3.57%	28	0%
396.1	Power operated equipment	6.92%	13	10%
397.1	Communication equipment	5.00%	20	0%
398.1	Miscellaneous equipment	3.45%	29	0%

* Account 391.3 will be amortized rather than depreciated.

Missouri Gas Energy - GR-2014-0007
Staff Recommended Depreciation Rates

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)	Life Only Rate	Net Salvage Rate
<u>Distribution</u>						
374.2	Land Rights	2.08%	48.0	0.00%	2.08%	0.00%
375.0	Structures and Improvements	2.13%	47.0	0.00%	2.13%	0.00%
376.0	Mains	1.78%	50.0	11.00%	2.00%	0.22%
378.0	Measuring and Regulating Eq.	2.86%	35.0	0.00%	2.86%	0.00%
379.0	Measuring and Regulating Eq.-City Gate	2.63%	38.0	0.00%	2.63%	0.00%
380.0	Services	2.68%	40.0	-7.20%	2.50%	-0.18%
381.0	Meters	2.86%	35.0	0.00%	2.86%	0.00%
382.0	Meter Installation	2.86%	35.0	0.00%	2.86%	0.00%
383.0	House Regulators	2.44%	41.0	0.00%	2.44%	0.00%
385.0	Measuring and Regulating Eq.-Industrial	3.33%	30.0	0.00%	3.33%	0.00%
<u>General (Including Corporate)</u>						
390.1	Structures and Improvements	2.13%	47.0	0.00%	2.13%	0.00%
391.0	Office Furniture and Eq.	9.09%	11.0	0.00%	9.09%	0.00%
392.1	Transportation Eq. [Cars & Small Trucks]	13.28%	6.0	20.30%	16.67%	3.38%
392.2	Transportation Eq. [Large Trucks]	8.06%	10.0	19.40%	10.00%	1.94%
393.0	Stores Eq.	3.57%	28.0	0.00%	3.57%	0.00%
394.0	Tool, Shop, and Garage Eq.	5.26%	19.0	0.00%	5.26%	0.00%
396.0	Power Operated Eq.	10.00%	10.0	0.00%	10.00%	0.00%
397.1	Electronic Reading - ERT	5.26%	19.0	0.00%	5.26%	0.00%
397.2	Communication Eq.	6.25%	16.0	0.00%	6.25%	0.00%
398.0	Miscellaneous Eq.	4.35%	23.0	0.00%	4.35%	0.00%

SCHEDULE

CRH-D-2

Work Order Authorization Information

Header Detail

<p>Work Order: 900547 Work Order Title: Inst 4609F 2P Wellston Ph 2G Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3303L Funding Project Desc: Replacement of Dist Sys - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Asset Improvements WO Description: Install 4,609 ft. of 2PL IP and on Ridge, Goodfellow, Laurel, Romaine, and Hamilton. Main is being replaced as part of the FY14 Cast Iron Replacement Program.</p> <p>Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis City</p> <p>Estimated Start Date: May 26, 2014 Estimated Completion Date: Jul 25, 2014 Notes: Related abandonment WO 900553, Task 12752830 WO 900553 COR estimate moved to install WO.</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10648 Department Description: Construction - Region 1A - Union Budget Description: Replacement of Dist Sys - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p> <p style="text-align: right;">Status: posted to CPR</p> <p style="text-align: right;">Estimated In-Service Date: Jul 25, 2014</p>
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Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	3/18/2014
Engineering Review-Dist S	Hoeflerlin, Craig	\$0	3/28/2014
VP Field Operations	Reitz, Tom	\$75,000	3/28/2014
Chief Operating Officer	Lindsey, Steve	\$500,000	3/31/2014

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$44,963.85	\$44,963.85	\$0.00	\$0.00
376300-Mains - Plastic	\$223,503.85	\$2,272.00	\$225,775.85	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$194,576.89	\$0.00	\$194,576.89	\$0.00	\$0.00
Total Estimated Costs:	\$418,080.74	\$47,235.85	\$465,316.59	\$0.00	\$0.00

900547

Work Order Authorization Information

***** As-Built *****

Asset Location	Utility Account	Exp Type	Est Charge Type	Retirement Unit	Job task	Dollars	Quantity		
Used in Unitization:									
Laclede-St. Louis City									
380200-Services - Plastic & Copper									
Retirement									
Retirement Value		Services-Plastic				\$9,457.89	1,374		
Retirement Total:						\$249,218.88	8,520		
Location Total:						<u>Addition Dollars</u> \$649,680.67	<u>Add Qty</u> 12,696	<u>Retirement Dollars</u> \$514,766.37	<u>Retire Qty</u> 18,279
Used in Unitization:						<u>Addition Dollars</u> \$649,680.67	<u>Add Qty</u> 12,696	<u>Retirement Dollars</u> \$514,766.37	<u>Retire Qty</u> 18,279
Unit Estimate Total:						<u>Addition Dollars</u> \$649,680.67	<u>Add Qty</u> 12,696	<u>Retirement Dollars</u> \$514,766.37	<u>Retire Qty</u> 18,279

***** Work Order Retirements *****

Business Segment	GL Account	Asset Location	Utility Account	Retirement Unit	Asset Description	Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:									
Distribution LDC 1	101000::Gas Plant in Service	Laclede-St. Louis City							
		376100-Mains - Steel							
		OCR			Mains-Steel 10"	1952	URET	20	\$249.12
					Mains-Steel 6"				
		OCR			Mains-Steel 8"	1999	URET	13	\$1,025.20
		OCR				2001	URET	17	\$3,329.62
Utility Account Total:								50	\$4,603.94
		376200-Mains - Cast Iron							
		OCR			Mains-Cast Iron 10"	1906	URET	490	\$1,503.86
		OCR				1906	URET	10	\$30.52
					Mains-Cast Iron 4"				
		OCR				1906	URET	1,607	\$2,275.95
		OCR				1906	URET	956	\$1,344.36
		OCR				1906	URET	919	\$1,293.54
		OCR				1940	URET	47	\$93.55
					Mains-Cast Iron 6"				
		OCR				1906	URET	20	\$41.69
		OCR				1906	URET	43	\$89.65
		OCR				1906	URET	2,804	\$6,012.27
Utility Account Total:								6,896	\$12,685.39

Schedule CRH-D-2

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900547

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis City					
380200-Services - Plastic & Copper					
Services-Plastic					
OCR		1973	URET	749	\$6,207.44
OCR		1974	URET	94	\$770.74
OCR		1975	URET	134	\$1,381.52
OCR		1976	URET	131	\$1,343.50
OCR		1977	URET	35	\$461.53
OCR		1979	URET	231	\$4,477.09
OCR		1981	URET	48	\$1,102.34
OCR		1982	URET	59	\$1,636.63
OCR		1983	URET	89	\$2,632.94
OCR		1985	URET	42	\$1,438.01
OCR		1986	URET	69	\$2,193.65
OCR		1987	URET	104	\$3,092.38
OCR		1988	URET	35	\$1,348.78
OCR		1989	URET	220	\$8,916.66
OCR		1990	URET	273	\$9,621.37
OCR		1991	URET	53	\$1,878.19
OCR		1992	URET	107	\$3,388.57
OCR		1994	URET	122	\$4,217.00
OCR		1995	URET	153	\$5,359.95
OCR		1996	URET	132	\$4,963.97
OCR		1997	URET	579	\$25,129.11
OCR		1998	URET	105	\$5,938.54
OCR		1999	URET	36	\$1,498.52
OCR		2000	URET	47	\$1,854.29
OCR		2001	URET	109	\$5,010.14
OCR		2002	URET	129	\$5,752.41
OCR		2003	URET	72	\$3,005.99
OCR		2005	URET	162	\$6,858.04
OCR		2006	URET	35	\$2,346.44
OCR		2007	URET	99	\$6,760.85
OCR		2008	URET	57	\$2,670.27
OCR		2009	URET	306	\$26,392.58
OCR		2011	URET	267	\$36,736.14
OCR		2013	URET	147	\$17,127.52
OCR		2014	URET	41	\$4,585.73
OCR		2014	URET	41	\$4,569.94
		Utility Account Total:		8,520	\$242,251.44
		Location Total:		18,279	\$490,535.89
		GL Account Total:		18,279	\$490,535.89
		Posted Retirements:		18,279	\$490,535.89
		Work Order Total:		18,279	\$490,535.89

Work Order Authorization Information

Header Detail

<p>Work Order: 901090</p> <p>Work Order Title: Repl w/ 4625F 2-4P U-City Ph1D</p> <p>Wo Type Description: WO-Replacement Mains & Services</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: 3303L</p> <p>Funding Project Desc: Replacement of Dist Sys - Laclede</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 3840Ft 2in PLIP and 785Ft of 4in PLIP on Purdue, Stanford, Cornell, Delmar and Vanderbilt. Abandon 3442Ft of 6in CILP, 781Ft of 4in CILP, 900Ft of 4in PLLP and 15 Ft of 6in PLLP</p> <p>Major Location: Mass Property-Laclede</p> <p>Asset Location: Laclede-St. Louis County</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: Distribution LDC 1</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 10648</p> <p>Department Description: Construction - Region 1A - Union</p> <p>Budget Description: Replacement of Dist Sys - Laclede</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: completed</p>
<p>Estimated Start Date: Mar 07, 2016 Estimated Completion Date: Sep 30, 2016 Estimated In-Service Date: Sep 30, 2016</p> <p>Notes: Main is being abandoned as part of FY15 Cast Iron Replacement Program</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	6/19/2015
Engineering Review-Dist	Hoeflerlin, Craig	\$0	6/24/2015
VP Field Operations	Goodson, Timothy	\$500,000	6/26/2015
Chief Operating Officer	Lindsey, Steve	\$2,000,000	6/26/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$22,308.12	\$22,308.12	\$0.00	\$0.00
376300-Mains - Plastic	\$580,270.73	\$7,264.09	\$587,534.82	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$1,242.64	\$1,242.64	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$248,626.03	\$3,087.36	\$251,713.39	\$0.00	\$0.00
Total Estimated Costs:	\$828,896.76	\$33,902.21	\$862,798.97	\$0.00	\$0.00

901090

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis County					
376200-Mains - Cast Iron					
Mains-Cast Iron 4"					
OCR		1937	URET	790	\$1,958.99
Mains-Cast Iron 6"					
OCR		1911	URET	806	\$1,460.32
OCR		1925	URET	829	\$1,465.11
OCR		1926	URET	1,703	\$3,839.07
		Utility Account Total:		4,128	\$8,723.49
376300-Mains - Plastic					
Mains-Plastic 4"					
OCR		1996	URET	1,087	\$19,287.56
OCR		2006	URET	30	\$1,035.03
Mains-Plastic 6"					
OCR		1996	URET	40	\$1,362.19
OCR		2006	URET	5	\$335.75
		Utility Account Total:		1,162	\$22,020.53
380100-Services - Steel					
Services-Steel					
OCR		1929	URET	75	\$53.65
OCR		1929	URET	159	\$113.42
OCR		1930	URET	123	\$96.98
OCR		1931	URET	80	\$61.01
OCR		1934	URET	152	\$108.66
OCR		1935	URET	91	\$65.76
OCR		1936	URET	89	\$66.64
OCR		1937	URET	106	\$85.70
OCR		1937	URET	26	\$21.11
OCR		1937	URET	49	\$40.59
OCR		1937	URET	77	\$63.86
OCR		1953	URET	43	\$93.48
OCR		1953	URET	41	\$89.09
OCR		1954	URET	131	\$259.19
OCR		1955	URET	40	\$94.22
OCR		1956	URET	75	\$187.29
OCR		1958	URET	42	\$131.24
OCR		1959	URET	39	\$93.21
OCR		1960	URET	90	\$201.15
OCR		1981	URET	80	\$446.16
		Utility Account Total:		1,608	\$2,372.41
380200-Services - Plastic & Copper					
Services-Copper					
OCR		1959	URET	55	\$175.30
OCR		1960	URET	45	\$107.20
OCR		1962	URET	125	\$229.99
OCR		1963	URET	120	\$205.18
OCR		1966	URET	46	\$87.85
OCR		1967	URET	90	\$179.48

Schedule CRH-D-2

901090

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis County					
380200-Services - Plastic & Copper					
Services-Copper					
OCR		1970	URET	123	\$323.46
OCR		1972	URET	131	\$357.62
OCR		1973	URET	51	\$163.82
Services-Plastic					
OCR		1972	URET	123	\$282.91
OCR		1974	URET	62	\$189.51
OCR		1976	URET	284	\$1,088.74
OCR		1977	URET	74	\$334.72
OCR		1979	URET	43	\$257.82
OCR		1980	URET	14	\$90.39
OCR		1981	URET	134	\$910.34
OCR		1983	URET	206	\$2,014.04
OCR		1984	URET	79	\$878.85
OCR		1985	URET	20	\$222.89
OCR		1986	URET	78	\$768.82
OCR		1988	URET	83	\$921.76
OCR		1992	URET	124	\$2,144.15
OCR		1993	URET	120	\$1,943.99
OCR		1994	URET	64	\$963.83
OCR		1995	URET	44	\$708.54
OCR		1996	URET	1,074	\$16,773.00
OCR		2000	URET	45	\$750.01
OCR		2001	URET	46	\$763.90
OCR		2002	URET	186	\$3,466.53
OCR		2005	URET	41	\$925.38
OCR		2006	URET	75	\$2,129.25
OCR		2008	URET	291	\$7,588.77
OCR		2009	URET	77	\$3,734.83
OCR		2010	URET	79	\$4,673.51
OCR		2012	URET	90	\$6,967.09
OCR		2013	URET	31	\$2,591.02
OCR		2014	URET	121	\$9,273.02
OCR		2015	URET	168	\$13,295.19
		Utility Account Total:		4,662	\$88,482.70
		Location Total:		11,560	\$121,599.13
		GL Account Total:		11,560	\$121,599.13
		Posted Retirements:		11,560	\$121,599.13
		Work Order Total:		11,560	\$121,599.13

Work Order Authorization Information

Header Detail

<p>Work Order: 900836</p> <p>Work Order Title: Repl w/ 4556F 2P Baden Ph6C</p> <p>Wo Type Description: WO-Replacement Mains & Services</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: 3303L</p> <p>Funding Project Desc: Replacement of Dist Sys - Laclede</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 4556 Ft of 2PL IP main and Abandon 4386 Ft of 6CI LP main and 590 Ft of 6PL LP main on Riverview, North Pointe, Vivian, Tara, Drury and Summit.</p> <p>Major Location: Mass Property-Laclede</p> <p>Asset Location: Laclede-St. Louis City</p> <p>Estimated Start Date: Jun 23, 2014</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: Distribution LDC 1</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 10648</p> <p>Department Description: Construction - Region 1A - Union</p> <p>Budget Description: Replacement of Dist Sys - Laclede</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: posted to CPR</p> <p>Estimated Completion Date: Oct 31, 2015</p> <p>Estimated In-Service Date: Oct 31, 2015</p> <p>Notes: Existing main to be replaced as part of the FY15 Cast Iron Replacement Program.</p>
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Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	4/27/2015
Engineering Review-Dist S	Hoeflerlin, Craig	\$0	4/30/2015
VP Field Operations	Reitz, Tom	\$500,000	4/30/2015
Chief Operating Officer	Lindsey, Steve	\$2,000,000	5/29/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$17,831.69	\$17,831.69	\$0.00	\$0.00
376300-Mains - Plastic	\$507,974.58	\$5,879.11	\$513,853.69	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$2,183.63	\$2,183.63	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$322,132.85	\$3,878.14	\$326,010.99	\$0.00	\$0.00
Total Estimated Costs:	\$830,107.43	\$29,772.57	\$859,880.00	\$0.00	\$0.00

900836

Work Order Authorization Information

***** As-Built *****

Asset Location					
Utility Account					
Exp Type					
Est Charge Type	Retirement Unit	Job task	Dollars	Quantity	
Used in Unitization:					
Laclede-St. Louis City					
380200-Services - Plastic & Copper					
Retirement					
Retirement Value	Services-Plastic		\$4,424.08	424	
			Retirement Total:	4,386	
			\$151,479.39		
<hr/>					
		<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>
Location Total:		\$785,359.49	12,128	\$247,488.37	13,268
<hr/>					
		<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>
Used in Unitization:		\$785,359.49	12,128	\$247,488.37	13,268
<hr/>					
		<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>
Unit Estimate Total:		\$785,359.49	12,128	\$247,488.37	13,268

***** Work Order Retirements *****

Business Segment		GL Account				
Asset Location						
Utility Account						
Retirement Unit						
Asset Description	Vintage	Activity Code	Retire Qty	Retirement Amount		
Posted Retirements:						
Distribution LDC 1		101000::Gas Plant in Service				
Laclede-St. Louis City						
376200-Mains - Cast Iron						
Mains-Cast Iron 6"						
OCR	1926	URET	1,234	\$3,341.63		
OCR	1927	URET	754	\$1,895.95		
OCR	1934	URET	552	\$1,397.41		
OCR	1938	URET	154	\$390.89		
OCR	1941	URET	96	\$233.91		
OCR	1952	URET	436	\$3,150.59		
OCR	1954	URET	913	\$7,556.11		
OCR	1955	URET	67	\$498.64		
OCR	1956	URET	53	\$552.86		
			Utility Account Total:	4,259	\$19,017.99	
376300-Mains - Plastic						
Mains-Plastic 6"						
OCR	1990	URET	1,244	\$40,299.31		
OCR	2004	URET	165	\$15,276.57		
			Utility Account Total:	1,409	\$55,575.88	
380100-Services - Steel						
Services-Steel						
OCR	1926	URET	70	\$58.16		
OCR	1927	URET	146	\$119.81		
OCR	1928	URET	36	\$29.88		

Schedule CRH-D-2

900836

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis City					
380100-Services - Steel					
Services-Steel					
OCR		1929	URET	78	\$72.26
OCR		1930	URET	74	\$75.61
OCR		1932	URET	104	\$112.08
OCR		1934	URET	40	\$45.20
OCR		1936	URET	68	\$84.86
OCR		1937	URET	69	\$91.81
OCR		1940	URET	114	\$142.70
OCR		1941	URET	149	\$193.63
OCR		1942	URET	77	\$110.75
OCR		1943	URET	138	\$232.19
OCR		1947	URET	69	\$157.69
OCR		1951	URET	70	\$212.03
OCR		1952	URET	72	\$241.94
OCR		1954	URET	381	\$1,890.34
OCR		1955	URET	1,112	\$6,935.07
OCR		1956	URET	262	\$1,499.52
OCR		1957	URET	85	\$617.27
		Utility Account Total:		3,214	\$12,922.80
380200-Services - Plastic & Copper					
Services-Copper					
OCR		1952	URET	6	\$19.01
OCR		1956	URET	37	\$155.23
OCR		1961	URET	34	\$111.88
OCR		1964	URET	132	\$563.42
OCR		1965	URET	100	\$481.94
OCR		1967	URET	30	\$150.03
OCR		1969	URET	82	\$453.07
OCR		1970	URET	56	\$349.42
Services-Plastic					
OCR		1971	URET	40	\$215.06
OCR		1972	URET	110	\$748.43
OCR		1973	URET	89	\$731.03
OCR		1974	URET	54	\$442.62
OCR		1975	URET	424	\$4,424.08
OCR		1977	URET	31	\$408.88
OCR		1978	URET	83	\$1,386.85
OCR		1981	URET	45	\$1,033.85
OCR		1983	URET	67	\$1,981.26
OCR		1984	URET	31	\$1,054.54
OCR		1986	URET	102	\$3,252.10
OCR		1988	URET	63	\$2,437.23
OCR		1989	URET	69	\$2,780.11
OCR		1990	URET	125	\$4,369.90
OCR		1991	URET	136	\$4,825.98
OCR		1992	URET	381	\$12,229.84
OCR		1993	URET	54	\$2,081.57

Schedule CRH-D-2

900836

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account			
Asset Location				
Utility Account				
Retirement Unit				
Asset Description		Vintage	Activity Code	Retire Qty Retirement Amount
Posted Retirements:				
Distribution LDC 1	101000::Gas Plant in Service			
Laclede-St. Louis City				
380200-Services - Plastic & Copper				
Services-Plastic				
OCR		1995	URET	1,141 \$41,743.06
OCR		1996	URET	13 \$488.48
OCR		1997	URET	28 \$1,208.45
OCR		1998	URET	35 \$1,978.49
OCR		2001	URET	31 \$1,423.48
OCR		2002	URET	5 \$222.50
OCR		2004	URET	174 \$12,322.29
OCR		2005	URET	230 \$9,775.65
OCR		2006	URET	24 \$1,608.68
OCR		2007	URET	140 \$9,582.75
OCR		2009	URET	79 \$6,792.87
OCR		2010	URET	35 \$4,102.66
OCR		2011	URET	68 \$9,375.21
OCR		2012	URET	2 \$282.18
		Utility Account Total:		4,386 \$147,594.08
		Location Total:		13,268 \$235,110.75
		GL Account Total:		13,268 \$235,110.75
		Posted Retirements:		13,268 \$235,110.75
		Work Order Total:		13,268 \$235,110.75

Work Order Authorization Information

Header Detail

<p>Work Order: 900546</p> <p>Work Order Title: Inst 5691F 2P Wellston Ph2F</p> <p>Wo Type Description: WO-Replacement Mains & Services</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: 3303L</p> <p>Funding Project Desc: Replacement of Dist Sys - Laclede</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code: Asset Improvements</p> <p>WO Description: Install 5691 Ft. of 2PL IP on Shawmut, Blackstone, Temple, Wells, and Ridge. Uprate 2PL MP to IP on Shawmut and on Temple. Main is being replaced as part of the FY14 Strategic Cast Iron Replacement Program.</p> <p>Major Location: Mass Property-Laclede</p> <p>Asset Location: Laclede-St. Louis City</p> <p>Estimated Start Date: Mar 10, 2014</p> <p>Notes: Related Abandonment WO - 900552, Task - 12752829 WO 900552 COR estimate moved to install WO</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: Distribution LDC 1</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 10648</p> <p>Department Description: Construction - Region 1A - Union</p> <p>Budget Description: Replacement of Dist Sys - Laclede</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: posted to CPR</p> <p>Estimated Completion Date: Jun 30, 2014</p> <p>Estimated In-Service Date: Jun 30, 2014</p>
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Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	2/3/2014
Engineering Review-Dist	Hoeflerlin, Craig	\$0	2/5/2014
VP Field Operations	Reitz, Tom	\$75,000	2/5/2014
Chief Operating Officer	Lindsey, Steve	\$500,000	2/5/2014

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$37,913.89	\$37,913.89	\$0.00	\$0.00
376300-Mains - Plastic	\$217,212.99	\$2,068.33	\$219,281.32	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$118,908.12	\$0.00	\$118,908.12	\$0.00	\$0.00
Total Estimated Costs:	\$336,121.11	\$39,982.22	\$376,103.33	\$0.00	\$0.00

900546

Work Order Authorization Information

***** As-Built *****

Asset Location	Utility Account	Exp Type	Est Charge Type	Retirement Unit	Job task	Dollars	Quantity	
Used in Unitization:								
Laclede-St. Louis City								
380200-Services - Plastic & Copper								
Retirement								
Retirement Value		Services-Plastic				\$2,108.98	56	
						Retirement Total:	\$136,894.33	6,077
				<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>	
Location Total:				\$579,027.12	10,542	\$209,524.32	14,177	
				<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>	
Used in Unitization:				\$579,027.12	10,542	\$209,524.32	14,177	
				<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>	
Unit Estimate Total:				\$579,027.12	10,542	\$209,524.32	14,177	

***** Work Order Retirements *****

Business Segment	GL Account	Asset Location	Utility Account	Retirement Unit	Asset Description	Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:									
Distribution LDC 1	101000::Gas Plant in Service	Laclede-St. Louis City							
		376100-Mains - Steel			Mains-Steel 4"				
		OCR				1981	URET	10	\$709.41
								Utility Account Total:	\$709.41
		376200-Mains - Cast Iron			Mains-Cast Iron 12"				
		OCR				1959	URET	492	\$8,759.14
					Mains-Cast Iron 4"				
		OCR				1906	URET	34	\$47.58
		OCR				1906	URET	3	\$4.20
		OCR				1906	URET	1,062	\$1,501.74
		OCR				1906	URET	2,100	\$2,992.66
		OCR				1907	URET	810	\$1,306.25
		OCR				1908	URET	721	\$1,038.54
					Mains-Cast Iron 6"				
		OCR				1906	URET	889	\$1,870.98
		OCR				1906	URET	20	\$41.62
		OCR				1906	URET	1,101	\$2,330.32
		OCR				1907	URET	10	\$15.28
		OCR				1959	URET	10	\$108.00
								Utility Account Total:	\$20,016.31
		376300-Mains - Plastic			Mains-Plastic 2"				
		OCR				2003	URET	384	\$19,224.49
		OCR				2015	URET	31	\$1,901.32
					Mains-Plastic 4"				
		OCR				1981	URET	57	\$2,311.21

Schedule CRH-D-2

900546

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis City					
376300-Mains - Plastic					
Mains-Plastic 4"					
OCR		2000	URET	54	\$2,580.84
		Utility Account Total:		526	\$26,017.86
380100-Services - Steel					
Services-Steel					
OCR		1923	URET	10	\$4.28
OCR		1923	URET	57	\$24.39
OCR		1934	URET	71	\$80.57
OCR		1964	URET	55	\$620.47
OCR		1965	URET	92	\$1,116.65
OCR		1971	URET	24	\$362.23
		Utility Account Total:		309	\$2,208.59
380200-Services - Plastic & Copper					
Services-Copper					
OCR		1952	URET	35	\$112.91
OCR		1953	URET	54	\$183.33
OCR		1958	URET	304	\$1,081.31
OCR		1959	URET	36	\$113.67
OCR		1968	URET	52	\$275.74
OCR		1969	URET	40	\$220.92
OCR		1970	URET	55	\$343.34
OCR		1971	URET	1,410	\$10,125.26
OCR		1972	URET	41	\$338.60
OCR		1973	URET	25	\$250.83
OCR		1974	URET	3	\$31.03
Services-Plastic					
OCR		1971	URET	642	\$3,511.01
OCR		1972	URET	875	\$6,046.83
OCR		1973	URET	1	\$8.20
OCR		1975	URET	339	\$3,526.46
OCR		1981	URET	56	\$1,287.20
OCR		1983	URET	98	\$2,899.97
OCR		1987	URET	21	\$623.09
OCR		1992	URET	5	\$157.55
OCR		1993	URET	58	\$2,234.48
OCR		1994	URET	41	\$1,413.07
OCR		1996	URET	56	\$2,108.98
OCR		1997	URET	54	\$2,334.81
OCR		1998	URET	50	\$2,831.86
OCR		2000	URET	919	\$37,105.89
OCR		2001	URET	130	\$5,991.88
OCR		2002	URET	89	\$3,992.75
OCR		2003	URET	177	\$7,448.48
OCR		2004	URET	32	\$2,243.89
OCR		2006	URET	159	\$10,712.32
OCR		2007	URET	1	\$67.90
OCR		2008	URET	66	\$3,100.89

Schedule CRH-D-2

900546

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis City					
380200-Services - Plastic & Copper					
Services-Plastic					
OCR		2009	URET	8	\$686.08
OCR		2010	URET	4	\$467.34
OCR		2011	URET	11	\$1,514.64
OCR		2012	URET	51	\$7,324.82
OCR		2013	URET	37	\$4,302.67
OCR		2014	URET	42	\$4,680.42
		Utility Account Total:		6,077	\$131,700.42
		Location Total:		14,174	\$180,652.59
		GL Account Total:		14,174	\$180,652.59
		Posted Retirements:		14,174	\$180,652.59
		Work Order Total:		14,174	\$180,652.59

Work Order Authorization Information

Header Detail

<p>Work Order: 900882</p> <p>Work Order Title: Repl w/ 2190F 2P Baden Ph7F</p> <p>Wo Type Description: WO-Replacement Mains & Services</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: 3303L</p> <p>Funding Project Desc: Replacement of Dist Sys - Laclede</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install ~2190' of 2PL IP main on Drury Ln and Park Lane. Uprate ~1129' of 4PL LP main to IP on Park Ln and Tara Ln. Abandon ~3388' of 6CI LP and ~442' of 4PL LP main at the same location.</p> <p>Major Location: Mass Property-Laclede</p> <p>Asset Location: Laclede-St. Louis City</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: Distribution LDC 1</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 10648</p> <p>Department Description: Construction - Region 1A - Union</p> <p>Budget Description: Replacement of Dist Sys - Laclede</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p style="text-align: right;">Status: completed</p>
<p>Estimated Start Date: Aug 03, 2015 Estimated Completion Date: Sep 30, 2015 Estimated In-Service Date: Sep 30, 2015</p> <p>Notes: Main is being replaced as part of the FY 2015 Strategic Cast Iron Main Replacement Program.</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	6/16/2015
Engineering Review-Dist S	Hoeflerlin, Craig	\$0	6/17/2015
VP Field Operations	Goodson, Timothy	\$500,000	6/18/2015
Chief Operating Officer	Lindsey, Steve	\$2,000,000	6/18/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$40,286.33	\$40,286.33	\$0.00	\$0.00
376300-Mains - Plastic	\$407,365.14	\$12,460.26	\$419,825.40	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$328,113.15	\$0.00	\$328,113.15	\$0.00	\$0.00
Total Estimated Costs:	\$735,478.29	\$52,746.59	\$788,224.88	\$0.00	\$0.00

900882

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis City					
376200-Mains - Cast Iron					
Mains-Cast Iron 6"					
OCR		1914	URET	1,267	\$2,417.91
OCR		1926	URET	27	\$71.28
OCR		1927	URET	530	\$1,297.42
OCR		1928	URET	181	\$412.81
OCR		1929	URET	932	\$2,264.86
OCR		1930	URET	87	\$192.93
OCR		1931	URET	201	\$490.72
OCR		1937	URET	51	\$103.10
OCR		1940	URET	10	\$27.86
OCR		1941	URET	15	\$36.50
		Utility Account Total:		3,301	\$7,315.39
376300-Mains - Plastic					
Mains-Plastic 4"					
OCR		1995	URET	554	\$36,537.92
OCR		2004	URET	33	\$1,935.80
OCR		2011	URET	1,021	\$180,702.61
Mains-Plastic 6"					
OCR		1995	URET	10	\$1,059.80
OCR		2004	URET	5	\$462.93
OCR		2011	URET	19	\$2,331.88
		Utility Account Total:		1,642	\$223,030.94
380100-Services - Steel					
Services-Steel					
OCR		1927	URET	47	\$38.60
OCR		1929	URET	190	\$174.78
OCR		1937	URET	318	\$421.56
OCR		1939	URET	15	\$17.64
OCR		1940	URET	16	\$19.71
		Utility Account Total:		586	\$672.29
380200-Services - Plastic & Copper					
Services-Copper					
OCR		1956	URET	70	\$293.26
OCR		1958	URET	70	\$244.70
OCR		1960	URET	39	\$136.12
OCR		1964	URET	55	\$233.31
OCR		1965	URET	57	\$272.53
OCR		1968	URET	56	\$296.20
OCR		1969	URET	61	\$336.71
OCR		1970	URET	150	\$935.70
OCR		1971	URET	7	\$49.34
Services-Plastic					
OCR		1971	URET	78	\$418.09
OCR		1972	URET	166	\$1,126.66
OCR		1973	URET	190	\$1,560.47
OCR		1974	URET	470	\$3,865.85

Schedule CRH-D-2

900882

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis City					
380200-Services - Plastic & Copper					
Services-Plastic					
OCR		1975	URET	80	\$821.25
OCR		1976	URET	77	\$789.08
OCR		1977	URET	122	\$1,609.60
OCR		1978	URET	45	\$749.57
OCR		1979	URET	157	\$3,014.01
OCR		1980	URET	42	\$863.31
OCR		1981	URET	45	\$1,032.23
OCR		1982	URET	255	\$7,064.08
OCR		1983	URET	45	\$1,327.75
OCR		1984	URET	640	\$21,759.43
OCR		1985	URET	59	\$2,016.61
OCR		1986	URET	93	\$2,938.78
OCR		1989	URET	84	\$3,380.17
OCR		1990	URET	70	\$2,429.99
OCR		1991	URET	70	\$2,478.19
OCR		1992	URET	136	\$4,275.45
OCR		1993	URET	1,493	\$58,619.67
OCR		1995	URET	886	\$31,361.45
OCR		1996	URET	49	\$1,840.16
OCR		1997	URET	75	\$3,225.42
OCR		1998	URET	6	\$338.78
OCR		2000	URET	9	\$354.57
OCR		2001	URET	4	\$183.22
OCR		2007	URET	140	\$9,530.26
OCR		2008	URET	124	\$5,812.38
OCR		2009	URET	39	\$3,341.22
OCR		2011	URET	444	\$61,506.77
OCR		2012	URET	230	\$32,901.97
OCR		2013	URET	76	\$8,817.70
OCR		2014	URET	81	\$9,091.46
OCR		2015	URET	11	\$745.89
OCR		2016	URET	70	\$6,999.93
Utility Account Total:				7,226	\$300,989.29
Location Total:				12,755	\$532,007.91
GL Account Total:				12,755	\$532,007.91
Posted Retirements:				12,755	\$532,007.91
Work Order Total:				12,755	\$532,007.91

Work Order Authorization Information

Header Detail

<p>Work Order: 900983</p> <p>Work Order Title: Repl w/ 3143F 2P 4P Shaw AOR</p> <p>Wo Type Description: WO-Replacement Mains & Services</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: 3303L</p> <p>Funding Project Desc: Replacement of Dist Sys - Laclede</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 1991 Ft of 2PL IP main and 1152 Ft of 4PL IP main, Abandon 2978 Ft of 4in CI LP main and 1436 Ft of 6in CI LP main on Shaw, Marconi, Hereford, Boardman and Daggett.</p> <p>Major Location: Mass Property-Laclede</p> <p>Asset Location: Laclede-St. Louis City</p> <p>Estimated Start Date: Mar 23, 2015</p> <p>Notes: Existing main to be replaced due to being placed in AOR due to a sewer repair.</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: Distribution LDC 1</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 10638</p> <p>Department Description: Construction - Region 1B - Union</p> <p>Budget Description: Replacement of Dist Sys - Laclede</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: posted to CPR</p> <p>Estimated Completion Date: Jun 30, 2015</p> <p>Estimated In-Service Date: Jun 30, 2015</p>
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Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	3/16/2015
Engineering Review-Dist S	Hoeflerlin, Craig	\$0	3/17/2015
VP Field Operations	Reitz, Tom	\$500,000	3/17/2015
Chief Operating Officer	Lindsey, Steve	\$2,000,000	3/20/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$15,741.16	\$15,741.16	\$0.00	\$0.00
376300-Mains - Plastic	\$226,875.33	\$0.00	\$226,875.33	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$866.47	\$866.47	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$263,759.79	\$4,066.78	\$267,826.57	\$0.00	\$0.00
Total Estimated Costs:	\$490,635.12	\$20,674.41	\$511,309.53	\$0.00	\$0.00

900983

Work Order Authorization Information

***** As-Built *****

Asset Location	Utility Account	Exp Type	Est Charge Type	Retirement Unit	Job task	Dollars	Quantity
Used in Unitization:							
Laclede-St. Louis City							
380200-Services - Plastic & Copper							
Retirement							
Retirement Value				Services-Copper		\$402.98	84
Retirement Value				Services-Plastic		\$244.43	36
Retirement Value				Services-Plastic		\$322.24	60
Retirement Value				Services-Plastic		\$4,242.64	110
Retirement Value				Services-Plastic		\$4,211.14	123
Retirement Value				Services-Plastic		\$1,790.00	78
Retirement Value				Services-Plastic		\$1,828.92	58
Retirement Value				Services-Copper		\$190.27	18
Retirement Value				Services-Copper		\$243.42	77
Retirement Total:						\$107,992.02	4,668
		<u>Addition Dollars</u>		<u>Add Qty</u>		<u>Retirement Dollars</u>	<u>Retire Qty</u>
Location Total:		\$538,096.90		9,602		\$143,938.05	10,144
		<u>Addition Dollars</u>		<u>Add Qty</u>		<u>Retirement Dollars</u>	<u>Retire Qty</u>
Used in Unitization:		\$538,096.90		9,602		\$143,938.05	10,144
		<u>Addition Dollars</u>		<u>Add Qty</u>		<u>Retirement Dollars</u>	<u>Retire Qty</u>
Unit Estimate Total:		\$538,096.90		9,602		\$143,938.05	10,144

***** Work Order Retirements *****

Business Segment	GL Account	Asset Location	Utility Account	Retirement Unit	Asset Description	Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:									
Distribution LDC 1									
101000::Gas Plant in Service									
Laclede-St. Louis City									
376200-Mains - Cast Iron									
Mains-Cast Iron 4"									
OCR						1906	URET	1,353	\$1,896.91
OCR						1906	URET	51	\$71.39
OCR						1908	URET	48	\$66.95
OCR						1909	URET	559	\$810.89
OCR						1913	URET	392	\$603.45
OCR						1928	URET	452	\$1,018.41
Mains-Cast Iron 6"									
OCR						1906	URET	1,414	\$2,956.88
Utility Account Total:								4,269	\$7,424.88
380100-Services - Steel									
Services-Steel									
OCR						1927	URET	130	\$106.92

Schedule CRH-D-2

900983

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit			Activity		
Asset Description		Vintage	Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis City					
380100-Services - Steel					
Services-Steel					
OCR		1929	URET	10	\$9.20
OCR		1931	URET	10	\$9.86
OCR		1933	URET	90	\$91.99
OCR		1939	URET	182	\$214.18
OCR		1940	URET	32	\$39.48
OCR		1943	URET	49	\$82.44
OCR		1957	URET	80	\$580.53
OCR		1962	URET	36	\$360.29
OCR		1964	URET	108	\$1,214.47
OCR		1967	URET	98	\$1,207.33
OCR		1969	URET	30	\$450.83
OCR		1970	URET	21	\$337.92
OCR		1971	URET	197	\$2,970.51
OCR		1972	URET	35	\$709.29
OCR		1974	URET	24	\$558.88
OCR		1984	URET	10	\$991.46
OCR		1985	URET	65	\$5,092.63
		Utility Account Total:		1,207	\$15,028.21
380200-Services - Plastic & Copper					
Services-Copper					
OCR		1953	URET	61	\$207.10
OCR		1956	URET	104	\$435.72
OCR		1959	URET	77	\$243.42
OCR		1961	URET	44	\$144.70
OCR		1965	URET	84	\$402.98
OCR		1969	URET	18	\$99.33
OCR		1970	URET	383	\$2,395.05
OCR		1971	URET	251	\$1,769.81
OCR		1972	URET	60	\$494.68
OCR		1974	URET	18	\$190.27
Services-Plastic					
OCR		1971	URET	60	\$322.24
OCR		1972	URET	36	\$244.43
OCR		1975	URET	87	\$895.06
OCR		1977	URET	86	\$1,133.27
OCR		1978	URET	84	\$1,400.33
OCR		1979	URET	1,696	\$33,289.00
OCR		1980	URET	24	\$493.27
OCR		1981	URET	78	\$1,790.00
OCR		1982	URET	218	\$6,039.36
OCR		1983	URET	81	\$2,391.89
OCR		1984	URET	245	\$8,380.98
OCR		1985	URET	123	\$4,211.14
OCR		1988	URET	110	\$4,242.64
OCR		1989	URET	77	\$3,102.83
OCR		1990	URET	111	\$3,862.06

Schedule CRH-D-2

900983

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis City					
380200-Services - Plastic & Copper					
Services-Plastic					
OCR		1992	URET	58	\$1,828.92
OCR		1993	URET	43	\$1,653.66
OCR		1994	URET	73	\$2,512.67
OCR		1998	URET	45	\$2,541.15
OCR		2003	URET	89	\$3,708.18
OCR		2007	URET	50	\$3,401.96
OCR		2009	URET	72	\$6,170.86
OCR		2010	URET	2	\$233.64
OCR		2013	URET	20	\$2,312.14
		Utility Account Total:		4,668	\$102,544.74
		Location Total:		10,144	\$124,997.83
		GL Account Total:		10,144	\$124,997.83
		Posted Retirements:		10,144	\$124,997.83
		Work Order Total:		10,144	\$124,997.83

Work Order Authorization Information

Header Detail

<p>Work Order: 901163</p> <p>Work Order Title: Rel w/ 1995F 2P Hebert AOR</p> <p>Wo Type Description: WO-Replacement Mains & Services</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: 3303L</p> <p>Funding Project Desc: Replacement of Dist Sys - Laclede</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 1,995 Ft. of 2" PL MP main on N 25th St, N 23rd St, and Herbert St. Abandon 331.3 Ft. of 4" CI LP Main, 27.6 Ft. of 6" CI LP Main, 1,710.7 Ft. of 6" CI LP Main, 442.8 Ft. of 4" PL LP Main, 11.2 Ft. of 6" PL LP Main at the above location.</p> <p>Major Location: Mass Property-Laclede</p> <p>Asset Location: Laclede-St. Louis City</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: Distribution LDC 1</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 10648</p> <p>Department Description: Construction - Region 1A - Union</p> <p>Budget Description: Replacement of Dist Sys - Laclede</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p style="text-align: right;">Status: posted to CPR</p>
<p>Estimated Start Date: Sep 08, 2015 Estimated Completion Date: Nov 21, 2015 Estimated In-Service Date: Nov 21, 2015</p> <p>Notes: Existing main is being replaced due to being placed into an angle of repose by the Metropolitan Sewer District.</p>	

Reason for Work (Justification)

No Reason Provided

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Feldman, Keri	\$0	8/21/2015
Engineering Review-Dist S	Hoeflerlin, Craig	\$0	8/21/2015
VP Field Operations	Goodson, Timothy	\$500,000	8/26/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$91,258.13	\$91,258.13	\$0.00	\$0.00
376300-Mains - Plastic	\$147,554.16	\$3,466.81	\$151,020.97	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$188.68	\$188.68	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$43,892.90	\$1,053.99	\$44,946.89	\$0.00	\$0.00
Total Estimated Costs:	\$191,447.06	\$95,967.61	\$287,414.67	\$0.00	\$0.00

901163

Work Order Authorization Information

***** As-Built *****

Asset Location	Utility Account	Exp Type	Est Charge Type	Retirement Unit	Job task	Dollars	Quantity
Used in Unitization:							
Laclede-St. Louis City							
380200-Services - Plastic & Copper							
Retirement							
Retirement Value				Services-Copper		\$264.63	60
Retirement Total:						\$65,450.91	1,359
Location Total:		<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>		
		\$179,524.13	2,627	\$164,498.43	4,030		
Used in Unitization:		<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>		
		\$179,524.13	2,627	\$164,498.43	4,030		
Unit Estimate Total:		<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>		
		\$179,524.13	2,627	\$164,498.43	4,030		

***** Work Order Retirements *****

Business Segment	GL Account	Asset Location	Utility Account	Retirement Unit	Asset Description	Activity Vintage	Code	Retire Qty	Retirement Amount
Posted Retirements:									
Distribution LDC 1	101000::Gas Plant in Service	Laclede-St. Louis City							
		376200-Mains - Cast Iron			Mains-Cast Iron 4"				
		OCR				1906	URET	294	\$412.54
		OCR			Mains-Cast Iron 6"	1911	URET	20	\$33.74
		OCR				1906	URET	10	\$20.84
		OCR				1911	URET	1,702	\$2,596.96
		OCR				1923	URET	51	\$77.41
Utility Account Total:								2,077	\$3,141.49
		376300-Mains - Plastic			Mains-Plastic 4"				
		OCR				1995	URET	158	\$10,454.37
		OCR				2006	URET	82	\$5,828.52
		OCR				2007	URET	203	\$18,223.39
Utility Account Total:								443	\$34,506.28
		380100-Services - Steel			Services-Steel				
		OCR				1923	URET	26	\$11.12
		OCR				1924	URET	59	\$38.39

901163

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis City					
380100-Services - Steel					
Services-Steel					
OCR		1931	URET	10	\$9.87
OCR		1943	URET	56	\$95.51
		Utility Account Total:		151	\$154.89
380200-Services - Plastic & Copper					
Services-Copper					
OCR		1959	URET	35	\$110.52
OCR		1963	URET	60	\$264.63
OCR		1970	URET	29	\$180.85
OCR		1972	URET	129	\$1,069.27
Services-Plastic					
OCR		1973	URET	60	\$492.83
OCR		1985	URET	38	\$1,301.49
OCR		1993	URET	28	\$1,076.99
OCR		1995	URET	55	\$1,928.10
OCR		1999	URET	126	\$5,267.78
OCR		2003	URET	185	\$7,789.18
OCR		2005	URET	41	\$1,733.82
OCR		2006	URET	313	\$21,203.05
OCR		2007	URET	214	\$14,769.68
OCR		2009	URET	40	\$3,433.92
OCR		2012	URET	6	\$845.90
		Utility Account Total:		1,359	\$61,468.01
		Location Total:		4,030	\$99,270.67
		GL Account Total:		4,030	\$99,270.67
		Posted Retirements:		4,030	\$99,270.67
		Work Order Total:		4,030	\$99,270.67

Work Order Authorization Information

Header Detail

<p>Work Order: 900747</p> <p>Work Order Title: Inst 7015F 2P Jefferson Ph7</p> <p>Wo Type Description: WO-Relocation Mains LGC</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: 3303L</p> <p>Funding Project Desc: Replacement of Dist Sys - Laclede</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 7015 Ft of 2PL IP and Uprate 242 Ft of 4PL LP main on Mississippi, LaSalle, S 18th, Rutger, Park, Dolman, and Vail. Main is being installed as part of the FY14 Strategic Cast Iron Replacement Program.</p> <p>Major Location: Mass Property-Laclede</p> <p>Asset Location: Laclede-St. Louis City</p> <p>Estimated Start Date: May 05, 2014 Estimated Completion Date: Jul 25, 2014</p> <p>Notes: Related Abandonment WO - 900748 WO 900748 COR estimate moved to install WO.</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: Distribution LDC 1</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 10760</p> <p>Department Description: Construction Engineering</p> <p>Budget Description: Replacement of Dist Sys - Laclede</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: posted to CPR</p> <p>Estimated In-Service Date: Jul 25, 2014</p>
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Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	4/7/2014
Engineering Review-Dist S	Hoeflerlin, Craig	\$0	4/7/2014
VP Field Operations	Reitz, Tom	\$75,000	4/7/2014
Chief Operating Officer	Lindsey, Steve	\$500,000	4/7/2014

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$83,568.37	\$83,568.37	\$0.00	\$0.00
376300-Mains - Plastic	\$237,825.35	\$0.00	\$237,825.35	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$231,613.35	\$0.00	\$231,613.35	\$0.00	\$0.00
Total Estimated Costs:	\$469,438.70	\$83,568.37	\$553,007.07	\$0.00	\$0.00

900747

Work Order Authorization Information

***** As-Built *****

***** As-Built *****					
Asset Location					
Utility Account					
Exp Type					
Est Charge Type	Retirement Unit	Job task	Dollars	Quantity	
Used in Unitization:					
Laclede-St. Louis City					
380200-Services - Plastic & Copper					
Retirement					
Retirement Value	Services-Plastic		\$1,155.39	30	
			Retirement Total:	3,202	
			\$108,937.77		
Location Total:		<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>
		\$1,171,290.78	12,986	\$190,715.31	13,831
Used in Unitization:		<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>
		\$1,171,290.78	12,986	\$190,715.31	13,831
Unit Estimate Total:		<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>
		\$1,171,290.78	12,986	\$190,715.31	13,831

***** Work Order Retirements *****

***** Work Order Retirements *****					
Business Segment		GL Account			
Asset Location					
Utility Account					
Retirement Unit					
Asset Description	Vintage	Activity Code	Retire Qty	Retirement Amount	
Posted Retirements:					
Distribution LDC 1		101000::Gas Plant in Service			
Laclede-St. Louis City					
376200-Mains - Cast Iron					
Mains-Cast Iron 3"					
OCR	1906	URET	628	\$694.21	
Mains-Cast Iron 4"					
OCR	1906	URET	2,020	\$2,974.63	
OCR	1906	URET	2,761	\$4,160.72	
OCR	1910	URET	154	\$322.69	
Mains-Cast Iron 6"					
OCR	1906	URET	843	\$1,788.86	
OCR	1906	URET	414	\$868.73	
OCR	1910	URET	1,367	\$2,388.81	
OCR	1912	URET	574	\$971.26	
OCR	1914	URET	11	\$21.00	
OCR	1924	URET	29	\$76.80	
OCR	1925	URET	908	\$3,390.13	
OCR	1928	URET	26	\$59.37	
Mains-Cast Iron 8"					
OCR	1911	URET	74	\$148.63	
OCR	1924	URET	10	\$27.81	
			Utility Account Total:	9,819	\$17,893.65
376300-Mains - Plastic					
Mains-Plastic 3"					
OCR	Schedule CRH-D-2	2000	URET	20	\$938.83

900747

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis City					
376300-Mains - Plastic					
Mains-Plastic 4"					
OCR		2007	URET	15	\$1,346.56
OCR		2012	URET	81	\$4,563.24
Mains-Plastic 6"					
OCR		2012	URET	7	\$475.63
		Utility Account Total:		123	\$7,324.26
380100-Services - Steel					
Services-Steel					
OCR		1923	URET	10	\$4.28
OCR		1927	URET	159	\$131.20
OCR		1928	URET	24	\$19.96
OCR		1939	URET	42	\$49.78
OCR		1943	URET	29	\$48.65
OCR		1947	URET	26	\$62.48
OCR		1959	URET	25	\$200.13
OCR		1969	URET	105	\$1,585.84
OCR		1971	URET	95	\$1,448.69
OCR		1973	URET	21	\$549.70
OCR		1975	URET	37	\$1,159.68
OCR		1976	URET	22	\$629.64
OCR		1977	URET	39	\$1,510.93
OCR		1982	URET	43	\$2,516.10
OCR		2002	URET	10	\$732.69
		Utility Account Total:		687	\$10,649.75
380200-Services - Plastic & Copper					
Services-Copper					
OCR		1952	URET	36	\$118.62
OCR		1956	URET	15	\$62.91
OCR		1958	URET	60	\$210.90
OCR		1960	URET	63	\$221.17
OCR		1965	URET	35	\$167.85
OCR		1966	URET	20	\$105.44
OCR		1968	URET	64	\$340.03
OCR		1969	URET	69	\$381.82
OCR		1970	URET	78	\$488.19
OCR		1971	URET	98	\$694.50
OCR		1974	URET	20	\$219.06
OCR		1974	URET	58	\$687.67
OCR		1974	URET	1	\$10.31
Services-Plastic					
OCR		1971	URET	144	\$776.17
OCR		1972	URET	27	\$183.44
OCR		1974	URET	110	\$905.25
OCR		1975	URET	45	\$463.37
OCR		1976	URET	157	\$1,622.40
OCR		1978	URET	469	\$8,075.15
OCR		1979	URET	165	\$3,194.86

Schedule CRH-D-2

900747

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis City					
380200-Services - Plastic & Copper					
Services-Plastic					
OCR		1980	URET	82	\$1,692.38
OCR		1981	URET	108	\$2,497.16
OCR		1982	URET	127	\$3,538.19
OCR		1984	URET	210	\$7,214.87
OCR		1986	URET	71	\$2,282.95
OCR		1987	URET	40	\$1,189.95
OCR		1988	URET	35	\$1,349.73
OCR		1992	URET	21	\$663.12
OCR		1993	URET	30	\$1,155.39
OCR		1996	URET	7	\$263.05
OCR		1998	URET	10	\$565.20
OCR		2001	URET	16	\$734.00
OCR		2002	URET	32	\$1,430.42
OCR		2003	URET	56	\$2,342.34
OCR		2005	URET	55	\$2,333.55
OCR		2006	URET	56	\$3,770.35
OCR		2007	URET	107	\$7,354.87
OCR		2008	URET	56	\$2,634.37
OCR		2009	URET	82	\$7,100.33
OCR		2011	URET	56	\$7,744.15
OCR		2012	URET	112	\$16,909.70
OCR		2014	URET	13	\$1,450.31
OCR		2015	URET	43	\$3,265.31
OCR		2015	URET	43	\$3,264.36
Utility Account Total:				3,202	\$101,675.16
Location Total:				13,831	\$137,542.82
GL Account Total:				13,831	\$137,542.82
Posted Retirements:				13,831	\$137,542.82
Work Order Total:				13,831	\$137,542.82

Work Order Authorization Information

Header Detail

<p>Work Order: 900609 Work Order Title: Inst 2646F 2P Maplewood Ph2D Wo Type Description: WO-Replacement Mains & Services Work Order Group: Current Revision: 1 Funding Project: 3303L Funding Project Desc: Replacement of Dist Sys - Laclede Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 2646 Ft of 2PL IP main on McCausland and Horner. Uprate 198 Ft of 3PL LP main to IP going north off Horner Ave. Main to be installed as part of the FY14 Cast Iron Replacement Program.</p> <p>Major Location: Mass Property-Laclede Asset Location: Laclede-St. Louis County</p>	<p>Company: Laclede Gas Company Business Segment: Distribution LDC 1 Functional Class: Distribution Plant Department Code: 10638 Department Description: Construction - Region 1B - Union Budget Description: Replacement of Dist Sys - Laclede Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p> <p style="text-align: right;">Status: posted to CPR</p>
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Estimated Start Date: Jun 16, 2014 **Estimated Completion Date:** Sep 01, 2014 **Estimated In-Service Date:** Sep 01, 2014
Notes: Related Abandonment WO 900610
 WO 900610 COR estimate moved to install WO.

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	6/29/2014
Engineering Review-Dist	Hoeferlin, Craig	\$0	7/1/2014
VP Field Operations	Reitz, Tom	\$75,000	7/1/2014
Chief Operating Officer	Lindsey, Steve	\$500,000	7/16/2014

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376200-Mains - Cast Iron	\$0.00	\$23,832.83	\$23,832.83	\$0.00	\$0.00
376300-Mains - Plastic	\$106,010.69	\$13,866.73	\$119,877.42	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$125,394.00	\$0.00	\$125,394.00	\$0.00	\$0.00
Total Estimated Costs:	\$231,404.69	\$37,699.56	\$269,104.25	\$0.00	\$0.00

900609

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis County					
376100-Mains - Steel					
Mains-Steel 4"					
OCR		1974	URET	10	\$73.22
OCR		1975	URET	10	\$98.88
		Utility Account Total:		20	\$172.10
376200-Mains - Cast Iron					
Mains-Cast Iron 12"					
OCR			URET	1,179	\$0.00
OCR		1958	URET	8	\$440.52
Mains-Cast Iron 4"					
OCR		1905	URET	172	\$124.43
OCR		1910	URET	18	\$28.84
OCR		1926	URET	44	\$79.32
OCR		1948	URET	30	\$76.39
Mains-Cast Iron 6"					
OCR		1905	URET	1,126	\$2,003.00
OCR		1910	URET	10	\$7.40
OCR		1947	URET	10	\$11.96
		Utility Account Total:		2,597	\$2,771.86
376300-Mains - Plastic					
Mains-Plastic 2"					
OCR		2006	URET	35	\$745.94
Mains-Plastic 3"					
OCR		1974	URET	730	\$2,853.35
OCR		1975	URET	231	\$1,131.08
OCR		2004	URET	7	\$318.93
Mains-Plastic 4"					
OCR		1974	URET	10	\$49.70
OCR		1975	URET	225	\$1,380.63
OCR		1994	URET	92	\$1,447.22
OCR		2004	URET	7	\$203.81
Mains-Plastic 6"					
OCR		1994	URET	20	\$1,306.12
		Utility Account Total:		1,357	\$9,436.78
380100-Services - Steel					
Services-Steel					
OCR		1937	URET	90	\$74.88
OCR		1937	URET	85	\$68.76
OCR		1937	URET	5	\$4.05
OCR		1953	URET	10	\$21.74
OCR		1960	URET	57	\$127.39
OCR		1964	URET	58	\$151.64
OCR		1968	URET	51	\$157.93
		Utility Account Total:		356	\$606.39

900609

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
Distribution LDC 1	101000::Gas Plant in Service				
Laclede-St. Louis County					
380200-Services - Plastic & Copper					
Services-Copper					
OCR		1958	URET	478	\$1,105.50
OCR		1958	URET	68	\$176.00
OCR		1958	URET	606	\$2,665.43
OCR		1958	URET	69	\$171.96
OCR		1958	URET	49	\$114.79
OCR		1958	URET	478	\$2,935.25
OCR		1958	URET	78	\$188.05
OCR		1962	URET	33	\$60.72
OCR		1963	URET	344	\$588.21
OCR		1969	URET	94	\$200.19
OCR		1970	URET	68	\$178.83
OCR		1974	URET	116	\$440.48
Services-Plastic					
OCR		1971	URET	53	\$145.46
OCR		1972	URET	275	\$632.51
OCR		1973	URET	56	\$171.18
OCR		1974	URET	230	\$703.48
OCR		1974	URET	230	\$703.02
OCR		1975	URET	36	\$138.47
OCR		1980	URET	93	\$600.46
OCR		1986	URET	80	\$788.54
OCR		1988	URET	76	\$844.02
OCR		1994	URET	139	\$2,093.31
OCR		1995	URET	93	\$1,497.59
OCR		1996	URET	312	\$4,872.61
OCR		1999	URET	103	\$1,411.55
OCR		2002	URET	39	\$726.85
OCR		2009	URET	1	\$48.50
OCR		2013	URET	26	\$2,173.12
Utility Account Total:				4,323	\$26,376.08
Location Total:				8,653	\$39,363.21
GL Account Total:				8,653	\$39,363.21
Posted Retirements:				8,653	\$39,363.21
Work Order Total:				8,653	\$39,363.21

Work Order Authorization Information

Header Detail

<p>Work Order: 901510</p> <p>Work Order Title: Repl w/ 780F 2P S Taylor & Clayton</p> <p>Wo Type Description: WO-Replacement Mains & Services</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: 3303L</p> <p>Funding Project Desc: Replacement of Dist Sys - Laclede</p> <p>Eligible for AFUDC yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 780Ft 2in PL, 1300Ft 4in PL. Uprate 915Ft 2in PLMP, 2567Ft 4in PLMP, 65ft 4in STMP Abandon 1660ft CI, <u>1030ft PL</u>, 761ft ST.</p> <p>Major Location: Mass Property-Laclede</p> <p>Asset Location: Laclede-St. Louis City</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: Distribution LDC 1</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 10648</p> <p>Department Description: Construction - Region 1A - Union</p> <p>Budget Description: Replacement of Dist Sys - Laclede</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p>
<p>Status: in service</p>	
<p>Estimated Start Date: Jul 01, 2016 Estimated Completion Date: Aug 15, 2016 Estimated In-Service Date: Aug 15, 2016</p> <p>Notes: Main being replaced as part of the FY16 cast iron replacement program.</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Feldman, Keri	\$0	6/24/2016
Engineering Review-Dist S	Hoeflerlin, Craig	\$0	6/24/2016
VP Field Operations	Goodson, Timothy	\$500,000	6/24/2016

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$10,255.19	\$10,255.19	\$0.00	\$0.00
376200-Mains - Cast Iron	\$0.00	\$18,919.82	\$18,919.82	\$0.00	\$0.00
376300-Mains - Plastic	\$184,164.65	\$4,198.21	\$188,362.86	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$4,323.93	\$84.88	\$4,408.81	\$0.00	\$0.00
Total Estimated Costs:	\$188,488.58	\$33,458.10	\$221,946.68	\$0.00	\$0.00

SCHEDULE

CRH-D-3

Work Order Authorization Information

Header Detail

<p>Work Order: 009224</p> <p>Work Order Title: Replace 2 PCS/PE & 4in PCS/PE</p> <p>Wo Type Description: WO-Replacement Mains & Svcs MGE</p> <p>Work Order Group: None</p> <p>Current Revision: 1</p> <p>Funding Project: F0604</p> <p>Funding Project Desc: Main Replacement - ISRS (S)</p> <p>Eligible for AFUDC yes Eligible for CPI: yes</p> <p>Reason Code:</p> <p>WO Description: Replace 2in PCS/PE & 4in PCS/PE: Holden: Replace Bare Steel Main - 3760 Safety Related (34-394)</p> <p>Major Location: 0910-Holden</p> <p>Asset Location: 0910-046008 JOHNSON CTY/HOLDEN</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: LDC 2</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 20638</p> <p>Department Description: Construction & Maintenance - Region 2B - Unio</p> <p>Budget Description: Replace bare steel main - safety re</p> <p>Est. Annual Revenue: \$0</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: completed</p>
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Estimated Start Date: Aug 23, 2015 **Estimated Completion Date:** Oct 31, 2015 **Estimated In-Service Date:** Oct 31, 2015

Notes: Approved by: Joe Hampton on 08/23/2015, Replace and Abandon 175'- 2" PCS (764491), 189'- 2" PCS (783179), 184'- 2" PE (117638), 163'- 2" PCS (50483), 189'- 2" PCS (715871), 168'- 2" PCS (734752), 468'- 2" PCS (735323), 47'- 4" PCS (047575), 510'- 2" PE (735324), 334'- 2" PE (783803), 420'- 2" PE (036006), 470'- 2" PE (805129), 771'- 2" PCS (694370), and 5'- 4" PE (047575). Downrate 2717'- 4" PCS, and 40'- 3" PCS. Uprate 2763'- 2" PE, and 1445'- 4" PE. Main currently runs on SW 285 Road, SW 1321 Road, SW 295 Road, SW 1311 Road, SW 290 Road, HWY 131/Lexington St, Locust St, Chestnut St, W Nay St, Grant Ave, Walnut Sr, Olive St, Mary St, and Madison Ave.
FCOMP 7-13-16 PER MAXIMO

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	8/24/2015
Engineering Review-Dist 5	Hoeflerlin, Craig	\$0	8/25/2015
VP Field Operations-MGE	Hampton, Joe	\$500,000	8/25/2015

**** Unit Estimate ****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$12,835.88	\$12,835.88	\$0.00	\$0.00
376300-Mains - Plastic	\$115,522.95	\$0.00	\$115,522.95	\$0.00	\$0.00
Total Estimated Costs:	\$115,522.95	\$12,835.88	\$128,358.83	\$0.00	\$0.00

Work Order Authorization Information

***** As-Built *****

Asset Location	Utility Account	Exp Type	Est Charge Type	Retirement Unit	Job task	Dollars	Quantity		
Available for Unitization:									
0910-046008 JOHNSON CTY/HOLDEN									
376300-Mains - Plastic									
Retirement									
				Retirement Value	Mains-Plastic 2"	\$52.08	11		
				Retirement Value	Mains-Plastic 2"	\$352.72	409		
				Retirement Value	Mains-Plastic 2"	\$1,390.53	334		
Retirement Total:						\$23,940.92	1,923		
						<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>
Location Total:						\$6,842.40	3,538	\$30,707.67	4,046
						<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>
Available for Unitization:						\$6,842.40	3,538	\$30,707.67	4,046
						<u>Addition Dollars</u>	<u>Add Qty</u>	<u>Retirement Dollars</u>	<u>Retire Qty</u>
Unit Estimate Total:						\$6,842.40	3,538	\$30,707.67	4,046

***** Work Order Retirements *****

Business Segment	GL Account	Asset Location	Utility Account	Retirement Unit	Asset Description	Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:									
LDC 2	101000::Gas Plant in Service								
0910-046008 JOHNSON CTY/HOLDEN									
376100-Mains - Steel									
Mains-Steel 2"									
					2 inch Steel Coat/Wrap Pipe : TransType=B 7/1/2016 00:00:00	1958	URET	163	\$187.20
					2 inch Steel Coat/Wrap Pipe : TransType=B 7/1/2016 00:00:00	1968	URET	771	\$1,457.35
					2 inch Steel Coat/Wrap Pipe : TransType=B 7/1/2016 00:00:00	1971	URET	189	\$349.32
					2 inch Steel Coat/Wrap Pipe : TransType=B 7/1/2016 00:00:00	1973	URET	168	\$525.81
					2 inch Steel Coat/Wrap Pipe : TransType=B 7/1/2016 00:00:00	1973	URET	468	\$1,464.77
					2 inch Steel Coat/Wrap Pipe : TransType=B 7/1/2016 00:00:00	1975	URET	7	\$30.30
					2 inch Steel Coat/Wrap Pipe : TransType=B 7/1/2016 00:00:00	1976	URET	168	\$1,411.91
					2 inch Steel Coat/Wrap Pipe : TransType=B 7/1/2016 00:00:00	1978	URET	189	\$579.83
Utility Account Total:								2,123	\$6,006.49
376300-Mains - Plastic									
Mains-Plastic 2"									
					2 inch Plastic Pipe : TransType=B 7/1/2016 00:00:00	1973	URET	409	\$352.72
					2 inch Plastic Pipe : TransType=B 7/1/2016 00:00:00	1973	URET	510	\$439.82
					2 inch Plastic Pipe : TransType=B 7/1/2016 00:00:00	1975	URET	5	\$23.67
					2 inch Plastic Pipe : TransType=B 7/1/2016 00:00:00	1975	URET	11	\$52.08
					2 inch Plastic Pipe : TransType=B 7/1/2016 00:00:00	1978	URET	334	\$1,390.53
					2 inch Plastic Pipe : TransType=B 7/1/2016 00:00:00	1980	URET	470	\$1,506.10

Schedule CRH-D-3

Work Order Authorization Information

***** Work Order Retirements *****

Business Segment	GL Account				
Asset Location					
Utility Account					
Retirement Unit					
Asset Description		Vintage	Activity Code	Retire Qty	Retirement Amount
Posted Retirements:					
LDC 2	101000::Gas Plant in Service				
0910-046008 JOHNSON CTY/HOLDEN					
376300-Mains - Plastic					
Mains-Plastic 2"					
20008020-2 inch Plastic Pipe Lexington b/w Chestnut & Nay 7/1/2016 00:00:00		2011	URET	184	\$20,176.00
		Utility Account Total:		1,923	\$23,940.92
		Location Total:		4,046	\$29,947.41
		GL Account Total:		4,046	\$29,947.41
		Posted Retirements:		4,046	\$29,947.41
		Work Order Total:		4,046	\$29,947.41

Work Order Authorization Information

Header Detail

<p>Work Order: 800083</p> <p>Work Order Title: Holden Grid Phase 2I</p> <p>Wo Type Description: WO-Replacement Mains & Svcs MGE</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: F0604</p> <p>Funding Project Desc: Main Replacement - ISRS (S)</p> <p>Eligible for AFUDC yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 4030 Ft of 2 in PL IP main for Holden Phase 2I. Abandon 1951 Ft of 2 in PL, 6163 Ft of 2 in ST, 3809 Ft of 3 in ST main, 350 Ft of 4 in PL main, 710 Ft of 4 in ST main and 1015 Ft of 6 in ST main. FY16 Bare Steel Replacement Program.</p> <p>Major Location: 0910-Holden ↑</p> <p>Asset Location: 0910-046008 JOHNSON CTY/HOLDEN ↑</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: LDC 2</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 20638</p> <p>Department Description: Construction & Maintenance - Region 2B - Unio</p> <p>Budget Description: Replace bare steel main - safety re</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p style="text-align: right;">Status: in service</p>
<p>Estimated Start Date: May 31, 2016 Estimated Completion Date: Jul 01, 2016 Estimated In-Service Date: Jul 01, 2016</p> <p>Notes: Uprate ~ 2071 Ft of 4 in PL LP main IP main in Olive/ MO-131. Total Service Tie-over =58; Total Service Replacement = 2; Total Service Abandoned = 16; Total Service Upgrade = 17</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	4/13/2016
Engineering Review-Dist	Hoeflerlin, Craig	\$0	4/13/2016
VP Field Operations-MGE	Hampton, Joe	\$500,000	4/13/2016

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$4,715.78	\$4,715.78	\$0.00	\$0.00
376300-Mains - Plastic	\$183,248.68	\$1,068.70	\$184,317.38	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$78.31	\$78.31	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$2,063.91	\$1,043.84	\$3,107.75	\$0.00	\$0.00
Total Estimated Costs:	\$185,312.59	\$6,906.63	\$192,219.22	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 800084</p> <p>Work Order Title: Holden Grid Phase 2H</p> <p>Wo Type Description: WO-Replacement Mains & Svcs MGE</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: F0604</p> <p>Funding Project Desc: Main Replacement - ISRS (S)</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 7745 Ft of 2 in PL IP main on 4th St, Vine St, MO-58, Main & 9th St. for Holden Ph 2H. <u>Abandon 607 Ft 2in PL, 3401 Ft 2in ST, 1073 Ft 4in PL & 2499 Ft 4 in ST main at above locations.</u></p> <p>Major Location: 0910-Holden ↑</p> <p>Asset Location: 0910-046008 JOHNSON CTY/HOLDEN</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: LDC 2</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 20638</p> <p>Department Description: Construction & Maintenance - Region 2B - Unio</p> <p>Budget Description: Replace bare steel main - safety re</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: in service ↑</p>
<p>Estimated Start Date: May 01, 2016 Estimated Completion Date: Jun 30, 2016 Estimated In-Service Date: Jun 30, 2016</p> <p>Notes: Total Service Tie-over =71; Total Service Replacement =4; Total Service Abandoned =16; Total Service Upgrade =0. This main is being abandoned as part of FY16 Bare Steel Replacement Program</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	4/11/2016
Engineering Review-Dist 5	Hoeferlin, Craig	\$0	4/11/2016
VP Field Operations-MGE	Hampton, Joe	\$500,000	4/11/2016

**** Unit Estimate ****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$3,710.67	\$3,710.67	\$0.00	\$0.00
376300-Mains - Plastic	\$298,382.86	\$660.91	\$299,043.77	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$130.79	\$130.79	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$3,891.36	\$1,331.24	\$5,222.60	\$0.00	\$0.00
Total Estimated Costs:	\$302,274.22	\$5,833.61	\$308,107.83	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 009225</p> <p>Work Order Title: Replace 2/3/4 PCS/PBS & 2in PE</p> <p>Wo Type Description: WO-Replacement Mains & Svcs MGE</p> <p>Work Order Group: None</p> <p>Current Revision: 1</p> <p>Funding Project: F0604</p> <p>Funding Project Desc: Main Replacement - ISRS (S)</p> <p>Eligible for AFUDC yes Eligible for CPI: yes</p> <p>Reason Code:</p> <p>WO Description: Replace 2/3/4in PCS/PBS & 2in PE: Holden: Replace Bare Steel Main - 3760 Safety Related (34-394)</p> <p>Major Location: 0910-Holden</p> <p>Asset Location: 0910-046008 JOHNSON CTY/HOLDEN</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: LDC 2</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 20638</p> <p>Department Description: Construction & Maintenance - Region 2B - Unio</p> <p>Budget Description: Replace bare steel main - safety re</p> <p>Est. Annual Revenue: \$0</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: in service</p>
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Estimated Start Date: Aug 20, 2015 **Estimated Completion Date:** Oct 01, 2015 **Estimated In-Service Date:** Oct 01, 2015

Notes: Approved by: Joe Hampton on 08/20/2015, Replace and Abandon 208'- 2" PCS (632758), 189'- 2" PBS (N/A), 165'- 4" PBS (620877), 40'- 4" PCS (620877), 472'- 4" PCS (620377), 100'- 2" PCS (631629), 187'- 2" PBS (N/A), 340'- 2" PBS (29254), 190'- 2" PCS (54421), 63'- 4" PCS (95613), 210'- 4" PCS (631108), 588'- 2" PE (940477), 467'- 2" PCS (682485), 10'- 4" PBS (A1916), 287'- 4" PBS (631108), 2370'- 4" PCS (631108), 201'- 2" PCS (N/A), 32'- 2" PBS (N/A), 115'- 2" PCS (571040), 157'- 2" PCS (641253), 129'- 3" PCS (641253), 222'- 2" PBS (N/A), 320'- 2" PE (996666), 162'- 2" PCS (614718), 105'- 2" PCS (633788), 155'- 2" PCS (611299), 300'- 3" PBS (21901), 62'- 3" PBS (23118), 408'- 2" PCS (641253), and 378'- 3" PBS (21841). Uprate 454'- 2" PCS(A9379), 220'- 2" PCS (641253), and 102'- 2" PE (940477) to 30 psi. Main currently runs on HWY 131/1/11 evinton St Olive St Market St and Main St in between Ninth St & sixteenth St

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	8/24/2015
Engineering Review-Dist	Hoeflerlin, Craig	\$0	8/25/2015
VP Field Operations-MGE	Hampton, Joe	\$500,000	8/25/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$29,919.41	\$29,919.41	\$0.00	\$0.00
376300-Mains - Plastic	\$269,274.74	\$0.00	\$269,274.74	\$0.00	\$0.00
Total Estimated Costs:	\$269,274.74	\$29,919.41	\$299,194.15	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 005456</p> <p>Work Order Title: Repl Steel in Alba due to Leakage</p> <p>Wo Type Description: WO-Replacement Mains & Svcs MGE</p> <p>Work Order Group: None</p> <p>Current Revision: 1</p> <p>Funding Project: F0544</p> <p>Funding Project Desc: Replace bare steel main - safety re</p> <p>Eligible for AFUDC yes Eligible for CPI: yes</p> <p>Reason Code:</p> <p>WO Description: Repl Steel in Alba due to Leakage: Alba: Replace Bare Steel Main - 3760 Safety Related (34-394)</p> <p>Major Location: 0504-Alba</p> <p>Asset Location: 0504-044012 JASPER CTY/ALBA</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: LDC 2</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 20638</p> <p>Department Description: Construction & Maintenance - Region 2B - Unio</p> <p>Budget Description: Replace bare steel main - safety re</p> <p>Est. Annual Revenue: \$0</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: posted to CPR</p>
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Estimated Start Date: Jun 09, 2014 **Estimated Completion Date:** Aug 30, 2014 **Estimated In-Service Date:** Aug 30, 2014

Notes: Approved by: Steve Holcomb on 06/09/2014, *MODOT PERMIT REQUIRED* Abandon 1150' - 2" PBS (WO#s: NONE, 19120, 44377, 46477, 50272), 7653' - 3" PBS (WO#s: NONE, 46699), 2249' - 4" PBS (WO#: NONE), 1183' - 2" PCS (WO#s: 59893, 61-3392, 61-4262, 73-4772, 90-1083), 1676' - 3" PCS (WO#s: NONE, 58005, 61-5314, 61-5639, 68-0899, 00-0909), 443' - 4" PCS (WO#s: 69-6169, 90-1083), 346' - 1.25" PE (WO#s: 73-6422, 90-5271), 168' - 2" PE (WO#s: 74-4821, 94-1070, 04-7799), 106' - 3" PE (WO#s: 80-0461, 81-0926), and 5' - 4" PE (WO#: 04-7799). Replace with 8400' - 2" PE and 7150' - 4" PE. Work Order will also retire DRS 05-04-1-C (WO#: 90-1082), 2 - 2" regulators (461-S and 461-57S WO#: 90-1082), 1 - 2" polyvalve (WO#: 90-1083), 1 - 3" Kerotest valve (WO#: 90-1083), 1 - 4" Kerotest valve (WO#: 90-1083, 1 - 2" weld ball valve (WO#: 00-0909) and Rectifier No. 0378 (WO#s: 78-3398, 97-4868). Remote Monitoring Unit #19-809685 will be recovered

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	6/10/2014
Engineering Review-Dist	Hoeferlin, Craig	\$0	6/10/2014
VP Field Operations-MGE	Holcomb, Steven	\$75,000	6/10/2014
Chief Operating Officer	Lindsey, Steve	\$500,000	6/10/2014
President & CEO	Sitherwood, Suzanne	\$999,999,999,999	6/10/2014

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$50,256.23	\$50,256.23	\$0.00	\$0.00
376300-Mains - Plastic	\$452,306.00	\$0.00	\$452,306.00	\$0.00	\$0.00
Total Estimated Costs:	\$452,306.00	\$50,256.23	\$502,562.23	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 009230</p> <p>Work Order Title: Replace 2in PE, PCS & PBS</p> <p>Wo Type Description: WO-Replacement Mains & Svcs MGE</p> <p>Work Order Group: None</p> <p>Current Revision: 1</p> <p>Funding Project: F0604</p> <p>Funding Project Desc: Main Replacement - ISRS (S)</p> <p>Eligible for AFUDC yes Eligible for CPI: yes</p> <p>Reason Code:</p> <p>WO Description: Replace 2in PE, PCS & PBS: Holden: Replace Bare Steel Main - 3760 Safety Related (34-394)</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: LDC 2</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 20638</p> <p>Department Description: Construction & Maintenance - Region 2B - Unio</p> <p>Budget Description: Replace bare steel main - safety re</p> <p>Est. Annual Revenue: \$0</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p>
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Major Location: 0910-Holden Status: in service

Asset Location: 0910-046008 JOHNSON CTY/HOLDEN

Estimated Start Date: Aug 20, 2015 Estimated Completion Date: Oct 31, 2015 Estimated In-Service Date: Oct 31, 2015

Notes: Approved by: Joe Hampton on 08/20/2015, Replace and Abandon 136'- 2" PCS (735323), 509'- 2" PE (735324), 202'- 2" PCS (800942), 412'- 2" PCS (800935), 179'- 2" PCS (673334), 595'- 2" PBS (N/A), 274'- 2" PBS (N/A), 130'- 2" PBS (N/A), 100'- 2" PE (874951), 187'- 2" PBS (N/A), 655'- 2" PBS (N/A), 1352'- 2" PBS (N/A), 300'- 2" PE (940699), 191'- 2" PCS (55683), 316'- 2" PBS (N/A), 30'- 2" PCS (781079), 200'- 2" PCS (50402), 999'- 2" PBS (N/A), 147'- 2" PCS (46397), 30'- 2" PE (107078), and 237'- 2" PE (810428). Uprate 2" PE (753864, 013028, 940630, 763934, and 800430) to 30 psi. Main currently runs on Elizabeth St, Pacific St, Mary St, Main St, Pine St, Vine St, Elm St and Clay St.

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	8/24/2015
Engineering Review-Dist	Hoferlin, Craig	\$0	8/25/2015
VP Field Operations-MGE	Hampton, Joe	\$500,000	8/25/2015

**** Unit Estimate ****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$24,358.50	\$24,358.50	\$0.00	\$0.00
376300-Mains - Plastic	\$219,226.54	\$0.00	\$219,226.54	\$0.00	\$0.00
Total Estimated Costs:	\$219,226.54	\$24,358.50	\$243,585.04	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 800072</p> <p>Work Order Title: Tipton Grid Phase B - Bare steel re</p> <p>Wo Type Description: WO-Replacement Mains & Svcs MGE</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: F0604</p> <p>Funding Project Desc: Main Replacement - ISRS (S)</p> <p>Eligible for AFUDC yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 7556 Ft of 2 and 4125 Ft of 4 in PL IP. <u>Abandon 93 Ft of 2 in PL</u>, 1309 Ft of 2 in PBS, 3197 Ft of 2 in PCS, 95 Ft of 3 in PL, 2548 Ft of 3 in PBS, 443 Ft of 3 in PCS, <u>657 Ft of 4 in PL</u>, 3243 Ft of 4 in PBS on various streets - Tipton Grid Ph B.</p> <p>Major Location: 0318-Tipton</p> <p>Asset Location: 0318-062001 MONITEAU CTY/TIPTON</p>	<p style="text-align: right;">Company: Laclede Gas Company</p> <p>Business Segment: LDC 2</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 20638</p> <p>Department Description: Construction & Maintenance - Region 2B - Unio</p> <p>Budget Description: Replace bare steel main - safety re</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p style="text-align: right;">Status: in service</p>
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Estimated Start Date: Dec 31, 2015 Estimated Completion Date: Sep 30, 2016 Estimated In-Service Date: Sep 30, 2016

Notes: Also abandon 403 Ft. 4 in. PCS MP Main at the above location. Total service tie-overs = 121; Total service renewals = 12; Total service abandon = 27 This main is being replaced as part of the FY16 Bare Steel Replacement Program.

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	12/1/2015
Engineering Review-Dist 5	Hoeflerlin, Craig	\$0	12/3/2015
VP Field Operations-MGE	Hampton, Joe	\$500,000	12/3/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$4,659.10	\$4,659.10	\$0.00	\$0.00
376300-Mains - Plastic	\$442,225.40	\$528.43	\$442,753.83	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$52.47	\$52.47	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$174.24	\$652.30	\$826.54	\$0.00	\$0.00
Total Estimated Costs:	\$442,399.64	\$5,892.30	\$448,291.94	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 800178</p> <p>Work Order Title: Webb City Phase 1E Grid Repl</p> <p>Wo Type Description: WO-Replacement Mains & Svcs MGE</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: F0572</p> <p>Funding Project Desc: Main Replacement - ISRS (SW)</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 4495 Ft of 2in PL IP main for Webb City Phase 1E. <u>Abandon 204 Ft of 2 in PL, 446 Ft of 4 in PL, 105 Ft of 1-1/4 in, 2489 Ft of 2 in and 408 Ft of 4 in PCS (Majority poorly coated), 360 Ft of 3 in and 870 Ft of 4 in PBS LP main.</u></p> <p>Major Location: 0502-Webb City</p> <p>Asset Location: 0502-044006 JASPER CTY/WEBB CITY</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: LDC 2</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 20921</p> <p>Department Description: Region 2B - SW Missouri - Distribution - Union</p> <p>Budget Description: Replace bare steel main - safety re</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <div style="text-align: center;">↓</div> <p>Status: in service</p>
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Estimated Start Date: Feb 07, 2016 **Estimated Completion Date:** Mar 07, 2016 **Estimated In-Service Date:** Mar 07, 2016

Notes: Total Service Estimate: 82 Service Tie-Overs, 2 Service Replacements, and 23 Service Abandonments. Main is being replaced as part of the FY 2016 Bare Steel Main Replacement Program.

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	2/3/2016
Engineering Review-Dist	Hoeferlin, Craig	\$0	2/4/2016
VP Field Operations-MGE	Hampton, Joe	\$500,000	2/5/2016

**** Unit Estimate ****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$3,697.87	\$3,697.87	\$0.00	\$0.00
376300-Mains - Plastic	\$188,133.39	\$429.43	\$188,562.82	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$600.62	\$600.62	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$5,062.18	\$130.79	\$5,192.97	\$0.00	\$0.00
Total Estimated Costs:	\$193,195.57	\$4,858.71	\$198,054.28	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 800085 Work Order Title: Holden Grid Phase 2G Wo Type Description: WO-Replacement Mains & Svcs MGE Work Order Group: Current Revision: 1 Funding Project: F0604 Funding Project Desc: Main Replacement - ISRS (S) Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic WO Description: Install 4695 Ft of 2 in PL IP main for Holden Phase 2G (Saint Charles St, W 5th St, Buffalo St, Niagara St, S Buffalo St and 8th St.) <u>Abandon 4538 Ft of 2 in Steel and 472 Ft of 2 in PL LP main.</u> Major Location: 0910-Holden Asset Location: 0910-046008 JOHNSON CTY/HOLDEN</p>	<p>Company: Laclede Gas Company Business Segment: LDC 2 Functional Class: Distribution Plant Department Code: 20638 Department Description: Construction & Maintenance - Region 2B - Unio Budget Description: Replace bare steel main - safety re Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p>
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Estimated Start Date: Apr 07, 2016 **Estimated Completion Date:** May 01, 2016 **Estimated In-Service Date:** May 01, 2016

Notes: This main is being replaced as part of FY16 Bare Steel Replacement Program.
 Uprate ~ 665 Ft of 2 in PL LP main to IP main at 7th St, and Lindy Ln
 Total Service Tie-over = 34; Total Service Replacement = 3; Total Service Abandoned = 8; Total Service Upgrade = 2

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	3/9/2016
Engineering Review-Dist 5	Hoeflerlin, Craig	\$0	3/9/2016
VP Field Operations-MGE	Hampton, Joe	\$500,000	3/10/2016

**** Unit Estimate ****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$1,889.03	\$1,889.03	\$0.00	\$0.00
376300-Mains - Plastic	\$177,377.07	\$218.60	\$177,595.67	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$78.31	\$78.31	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$3,039.05	\$652.30	\$3,691.35	\$0.00	\$0.00
Total Estimated Costs:	\$180,416.12	\$2,838.24	\$183,254.36	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 800145</p> <p>Work Order Title: Repl w 4271F 4P- 71 & Gregory Ph E</p> <p>Wo Type Description: WO-Replacement Mains & Svcs MGE</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: F0599</p> <p>Funding Project Desc: Main Replacement - ISRS (N)</p> <p>Eligible for AFUDC yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 753 ft of 4in PL IP main and 4,271 ft of 2in PL IP main - Hwy 71 & Gregory Ph E. <u>Abandon 494 ft 2in PL LP, 557 ft 2in ST LP main, 993 ft of 3" ST LP main, 482 ft of 4in CI LP main, 3109 ft of 6in CI LP main, & 135 ft of 8in CI LP main.</u></p> <p>Major Location: 0401-KC/MO - Central</p> <p>Asset Location: 0401-043050 JACKSON CTY/KC</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: LDC 2</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 20648</p> <p>Department Description: Construction & Maintenance - Region 2A - Unio</p> <p>Budget Description: Replace cast iron main - CPI / prio</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p style="text-align: center;">↓</p> <p>Status: in service</p>
<p>Estimated Start Date: Jun 06, 2016 Estimated Completion Date: Jul 11, 2016 Estimated In-Service Date: Jul 11, 2016</p> <p>Notes: This main is being replaced as part of FY16 Cast Iron Replacement Program. Strategic cast iron replacement.</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	5/9/2016
Engineering Review-Dist 5	Hoeflerlin, Craig	\$0	5/10/2016
VP Field Operations-MGE	Hampton, Joe	\$500,000	5/11/2016

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$1,717.72	\$1,717.72	\$0.00	\$0.00
376200-Mains - Cast Iron	\$0.00	\$9,446.02	\$9,446.02	\$0.00	\$0.00
376300-Mains - Plastic	\$132,551.34	\$858.86	\$133,410.20	\$0.00	\$0.00
380100-Services - Steel	\$383.90	\$0.00	\$383.90	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$30,223.85	\$0.00	\$30,223.85	\$0.00	\$0.00
Total Estimated Costs:	\$163,159.09	\$12,022.60	\$175,181.69	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 800045</p> <p>Work Order Title: Liberty - Grid Phase A</p> <p>Wo Type Description: WO-Replacement Mains & Svcs MGE</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: F0599</p> <p>Funding Project Desc: Main Replacement - ISRS (N)</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 5130' of 2" PL IP Main - Liberty Grid Ph A. <u>Abandon 595' of 3" and 1209' of 4" PBS, 2339' of 4" and 90' of 6" PCS (Majority installed Prior to 1966), 260' of 1-1/4" and 100' of 2" PL LP main. Uprate 2866' of 2" PL LP main to IP.</u></p> <p>Major Location: 1207-Liberty</p> <p>Asset Location: 1207-020001 CLAY CTY/LIBERTY</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: LDC 2</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 20648</p> <p>Department Description: Construction & Maintenance - Region 2A - Unio</p> <p>Budget Description: Replace cast iron main - CPI / prio</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p>
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Major Location: 1207-Liberty **Status:** in service

Asset Location: 1207-020001 CLAY CTY/LIBERTY

Estimated Start Date: Jan 31, 2016 **Estimated Completion Date:** Feb 28, 2016 **Estimated In-Service Date:** Feb 28, 2016

Notes: Main is being replaced as part of the FY 2016 Bare Steel Main Replacement Program.

Reason for Work (Justification)

Approvals


Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	1/12/2016
Engineering Review-Dist 5	Hoeflerlin, Craig	\$0	1/20/2016
VP Field Operations-MGE	Hampton, Joe	\$500,000	1/20/2016

**** Unit Estimate ****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$5,133.06	\$5,133.06	\$0.00	\$0.00
376300-Mains - Plastic	\$215,860.87	\$766.52	\$216,627.39	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$52.47	\$52.47	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$894.34	\$375.60	\$1,269.94	\$0.00	\$0.00
Total Estimated Costs:	\$216,755.21	\$6,327.65	\$223,082.86	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 800086 Work Order Title: Holden Grid Phase 2F Wo Type Description: WO-Replacement Mains & Svcs MGE Work Order Group: Current Revision: 1 Funding Project: F0604 Funding Project Desc: Main Replacement - ISRS (S) Eligible for AFUDC: yes Eligible for CPI: yes Reason Code: Strategic</p>	<p>Company: Laclede Gas Company Business Segment: LDC 2 Functional Class: Distribution Plant Department Code: 20638 Department Description: Construction & Maintenance - Region 2B - Unio Budget Description: Replace bare steel main - safety re Est. Annual Revenue: Reimbursement Type: None Retirement Type:</p>
<p>WO Description: Install 1815 Ft of 4 in and 5045 Ft of 2 in PL IP main for Holden Phase 2F. Abandon 3514 Ft of 2 in and 370 Ft of 6 in PBS, 210 Ft of 2 in and 560 Ft of 4 in PCS (Majority poorly coated), <u>311 Ft of 4 in PL and 10 Ft of 2 in PL LP.</u></p>	
<p>Major Location: 0910-Holden Asset Location: 0910-046008 JOHNSON CTY/HOLDEN</p>	
<p>Estimated Start Date: Apr 01, 2016 Estimated Completion Date: Apr 21, 2016 Estimated In-Service Date: Apr 21, 2016</p>	
<p>Notes: on MO-58, S Vine St, in between MO-58 and 3rd St, in between 3rd Street and 4th St, Saint Charles St, Lindy Ln, and S Lexington St. Uprate ~ 1398 Ft of 2 in PL LP main and ~ 1255 Ft of 4 in PL LP main to IP main on MO-58, 3rd St, in between MO-58 and 3rd St and S Pine St. Total Service Tie-over = 51; Total Service Replacement = 3; Total Service Abandoned = 14; Total Service Upgrade = 34. This main is being replaced as part of FY16 Bare Steel Replacement Program.</p>	

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	3/9/2016
Engineering Review-Dist	Hoeferlin, Craig	\$0	3/9/2016
VP Field Operations-MGE	Hampton, Joe	\$500,000	3/10/2016

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$10,202.62	\$10,202.62	\$0.00	\$0.00
376300-Mains - Plastic	\$284,081.50	\$1,312.62	\$285,394.12	\$0.00	\$0.00
380100-Services - Steel	\$0.00	\$130.79	\$130.79	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$2,918.52	\$495.69	\$3,414.21	\$0.00	\$0.00
Total Estimated Costs:	\$287,000.02	\$12,141.72	\$299,141.74	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 800543</p> <p>Work Order Title: Repl w/ 4265F 2P TC Lea & RogersPh2</p> <p>Wo Type Description: WO-Replacement Mains & Svcs MGE</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: F0604</p> <p>Funding Project Desc: Main Replacement - ISRS (S)</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 4265 Ft of 2 in PL IP and abandon 383 Ft of 2 in PL LP Main, 2124 Ft of 2 in ST LP, 1847 Ft of 4" ST LP Main on Rogers St, Sunrise Dr, Sunset Dr and Westwood Dr.</p> <p>Major Location: 0201-Independence</p> <p>Asset Location: 0201-043001 JACKSON CTY/INDEPENDENCE</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: LDC 2</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 20638</p> <p>Department Description: Construction & Maintenance - Region 2B - Unio</p> <p>Budget Description: Replace bare steel main - safety re</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p style="text-align: center;">↑</p> <p>Status: in service</p>
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Estimated Start Date: Jul 01, 2016 **Estimated Completion Date:** Sep 30, 2016 **Estimated In-Service Date:** Sep 30, 2016

Notes: This main is being replaced as part of the FY16 Bare Steel Replacement Program.

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	4/26/2016
Engineering Review-Dist	Hoferlin, Craig	\$0	4/28/2016
VP Field Operations-MGE	Hampton, Joe	\$500,000	4/29/2016

**** Unit Estimate ****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$0.00	\$1,718.48	\$1,718.48	\$0.00	\$0.00
376300-Mains - Plastic	\$167,260.55	\$259.30	\$167,519.85	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$1,756.92	\$0.00	\$1,756.92	\$0.00	\$0.00
Total Estimated Costs:	\$169,017.47	\$1,977.78	\$170,995.25	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 800254</p> <p>Work Order Title: Pleasant Hill Main Replacement- Pha</p> <p>Wo Type Description: WO-Replacement Mains & Svcs MGE</p> <p>Work Order Group:</p> <p>Current Revision: 2</p> <p>Funding Project: F0604</p> <p>Funding Project Desc: Main Replacement - ISRS (S)</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description: Install 2603 Ft 2 in PL IP, 2707 Ft 4 in PL IP, & 1969 Ft 6 in PL IP main on Commercial St, Oakland St, Miller St, Walnut St, Front St, 2nd St, Harrison St, Jefferson St, Webster St, Hwy 58, & Main St (Pleasant Hill). Abandon various - see Notes.</p> <p>Major Location: 0909-Pleasant Hill</p> <p>Asset Location: 0909-016012 CASS CTY/PLEASANT HILL</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: LDC 2</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 20638</p> <p>Department Description: Construction & Maintenance - Region 2B - Unio</p> <p>Budget Description: Replace bare steel main - safety re</p> <p>Est. Annual Revenue:</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: in service</p>
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Estimated Start Date: Feb 01, 2016 **Estimated Completion Date:** Mar 15, 2016 **Estimated In-Service Date:** Mar 15, 2016

Notes: Abandon ~364' of 2", ~1978' of 3", ~583' of 4" and ~2176' of 6" PCS (Majority installed prior to 1966), ~561' of 2", ~347' of 3", ~1907' of 4", and ~74' of 6" PBS, ~45' of 1.25", ~45' of 2", ~171' of 3" and ~130' of 4" PL. Uprate ~3945 Ft of 2 in PL MP main and ~695 Ft of 4 in PL MP main on Oakland St, Miller St, Hwy 58, Webster St, Commercial St, Jefferson St, and 1st St. Main is being replaced as part of the FY16 Bare Steel Replacement Program.



Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	1/22/2016
Engineering Review-Dist	Hoeflerlin, Craig	\$0	1/25/2016
VP Field Operations-MGE	Hampton, Joe	\$500,000	1/25/2016
Chief Operating Officer	Lindsey, Steve	\$2,000,000	1/26/2016

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376100-Mains - Steel	\$41.04	\$3,590.08	\$3,631.12	\$0.00	\$0.00
376300-Mains - Plastic	\$562,158.99	\$3,523.09	\$565,682.08	\$0.00	\$0.00
380200-Services - Plastic & Copper	\$313.88	\$469.85	\$783.73	\$0.00	\$0.00
Total Estimated Costs:	\$562,513.91	\$7,583.02	\$570,096.93	\$0.00	\$0.00

SCHEDULE

CRH-D-4

**Response to OPC Data Requests
(Laclede)**

7. Laclede previously provided OPC with page 1 of the Work Order Authorization Information document (WOA) for the March 2016 through August 2016 projects Laclede claims are ISRS-eligible. In regard to work order number 900070, please provide:

- a. All pages of the WOA (only page 1 was previously provided);

Response: Please see attached file.

b. Regarding language "Abandon 316 Ft. PL main" and the removal cost for plastic mains of \$3,645.46, records showing when the abandoned plastic main was originally installed.

Response: Such information is not available yet because the work order has not yet been unitized.

c. A detailed explanation of how the steel main was worn out or in deteriorated condition, and all documents providing a description of the abandoned steel main.

Response: Please see Response to OPC Data Request No. 5.

d. A detailed explanation of how the plastic main was worn out or in deteriorated condition, and all documents providing a description of the abandoned plastic main.

Response: The plastic portion of the main was no longer usable because the cast iron and bare steel main that it was connected to was being replaced. The plastic portions were usually put into service when main replacements were being done on a piecemeal basis as leaks were discovered. Please note that the pipeline replacements under the current programs are not generally done through insertion or excavation. Rather, the replacement pipe is placed in its entirety separate from the original main. The original pipe is usually maintained in service so customers do not lose their service while the project is completed, and then it is abandoned in place. The entire line was both part of a main replacement project and was worn out or in deteriorated condition. While certain parts of any line may not be in such condition, it is not economically or practically feasible to separate those parts from the entire length of the line. The strategic approach to replacements have led to efficiency savings by reducing the feet of line installed. (In fact, in this case, the removal of cast iron by itself exceeded the amount of plastic main installed.)

SCHEDULE

CRH-D-5

Work Order Authorization Information

Header Detail

<p>Work Order: 009253</p> <p>Work Order Title: Hydrotest the GV Lateral Transmissi</p> <p>Wo Type Description: WO-Replacement Mains & Svcs MGE</p> <p>Work Order Group: None</p> <p>Current Revision: 1</p> <p>Funding Project: F0604</p> <p>Funding Project Desc: Main Replacement - ISRS (S)</p> <p>Eligible for AFUDC: yes Eligible for CPI: yes</p> <p>Reason Code:</p> <p>WO Description: Hydrotest the Grain Valley Lateral Transmission Main: Ph1 Blue Springs: Replace Bare Steel Main - 3760 Safety Related (34-394)</p> <p>Major Location: 0903-Blue Springs</p> <p>Asset Location: 0903-043026 JACKSON CTY/BUE SPRINGS</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: LDC 2</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 20638</p> <p>Department Description: Construction & Maintenance - Region 2B - Unio</p> <p>Budget Description: Replace bare steel main - safety re</p> <p>Est. Annual Revenue: \$0</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: in service</p>
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Estimated Start Date: Aug 25, 2015 **Estimated Completion Date:** Oct 31, 2015 **Estimated In-Service Date:** Oct 31, 2015

Notes: Approved by: Joe Hampton on 08/25/2015, MGE intends to hydrotest the Odessa Lateral 12" pcs transmission main for Pipeline Integrity purposes. We are contracting with JP Hydroservices for the hydrotest porion. The line will be hydrotested from Buckner Tarsney Road in Grain Valley to Lee's Summit Road. Per Kent Alms 11-15 - this phase 1 of the Grain Valley Hydrotest project is complete. Phase 2 will be done in FY2016 under new WO. - AMM

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	8/27/2015
Engineering Review-Dist	Hoferlin, Craig	\$0	8/31/2015
VP Field Operations-MGE	Hampton, Joe	\$500,000	8/31/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376101-MGE-Mains Steel-Transmission	\$426,449.35	\$0.00	\$426,449.35	\$0.00	\$0.00
Total Estimated Cos.'s:	\$426,449.35	\$0.00	\$426,449.35	\$0.00	\$0.00

Work Order Authorization Information

Header Detail

<p>Work Order: 009914</p> <p>Work Order Title: Grain Valley Phase II Hydrotest</p> <p>Wo Type Description: WO-Replacement Mains & Svcs MGE</p> <p>Work Order Group:</p> <p>Current Revision: 1</p> <p>Funding Project: F1195</p> <p>Funding Project Desc: Pipeline Safety/Integrity ISRS (N)</p> <p>Eligible for AFUDC yes Eligible for CPI: yes</p> <p>Reason Code: Strategic</p> <p>WO Description:Hydrotest the Grain Valley lateral 12 transmission main from Little Blue Parkway to just east of Adams Dairy Parkway in Blue Springs, MO - Phase 2 for FY2016. Total estimated dollars = \$490,440</p> <p>Major Location: 0903-Blue Springs</p> <p>Asset Location: 0903-043026 JACKSON CTY/BLUE SPRINGS</p> <p>Estimated Start Date: Oct 01, 2015 Estimated Completion Date: Sep 30, 2016 Estimated In-Service Date: Sep 30, 2016</p> <p>Notes: Requested per Kent Alms. Related Phase 1 work order number is 009253.</p>	<p>Company: Laclede Gas Company</p> <p>Business Segment: LDC 2</p> <p>Functional Class: Distribution Plant</p> <p>Department Code: 20648</p> <p>Department Description: Construction & Maintenance - Region 2A - Unio</p> <p>Budget Description: Pipeline Safety & Integrity (N)</p> <p>Est. Annual Revenue: \$0</p> <p>Reimbursement Type: None</p> <p>Retirement Type:</p> <p>Status: in service</p>
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Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Operational Accounting	Muehlenkamp, Anne	\$0	12/8/2015
Engineering Review-Dist	Hoeflerlin, Craig	\$0	12/14/2015
VP Field Operations-MGE	Hampton, Joe	\$500,000	12/14/2015

***** Unit Estimate *****

Utility Account	Additions	Removal Cost	Total Expenditures	Retirement Value	Salvage
376101-MGE-Mains Steel-Transmission	\$490,440.00	\$0.00	\$490,440.00	\$0.00	\$0.00
Total Estimated Costs:	\$490,440.00	\$0.00	\$490,440.00	\$0.00	\$0.00

SCHEDULE

CRH-D-6

Missouri Gas Energy
Laclede Gas Company

GO-2016-0332
GO-2016-0333

OPC Data Request 1001

Reference the ISRS detail work order sheets provided by Laclede and MGE. Please provide a complete, comprehensive and detailed description of each and every entry in the "gl journal category" column (reference the Hyneman-Glenn Buck email of 11/7/16).

Response:

Please see Glenn Buck's email to Chuck Hyneman dated November 7, 2016.

OPC Data Request 1002

1002. For each and every work order included in Laclede and MGE's current ISRS update application, please list by work order and the dollar amount of a) earnings-based incentive compensation and b) equity (stock)-based incentive compensation included in the work order.

Response:

Laclede Gas and MGE do not keep the information in the format requested by OPC. There is no business reason for doing so.

OPC Data Request 1003

1003. For each and every work order included in Laclede and MGE's existing ISRS (the original and all updates excluding the current application), please list by work order and the dollar amount of a) earnings-based incentive compensation and b) equity (stock)-based incentive compensation included in the work order.

Response:

Laclede Gas and MGE do not keep the information in the format requested by OPC. There is no business reason for doing so.

Signed by: Glenn Buck