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STATE OF MISSOURI
PUBLIC SERVICE COMMISSION
TRANSCRIPT OF PROCEEDINGS

Discovery Conference

February 5, 2014

Jefferson City, Missouri

Volume 3

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

KENNARD L. JONES, presiding (telephonically)
SENIOR REGULATORY LAW JUDGE

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1 P R O C E E D I N G S

2 JUDGE JONES: This is Case No. GR-2014-0007,
3 Missouri Gas Energy's rate case, and this is a discovery
4 conference. My name is Kennard Jones, the regulatory
5 law judge presiding over this matter.

6 I guess we'll need to take entries of
7 appearance as well. Let's take entries of appearance
8 for the record beginning with Missouri Gas Energy.

9 You don't need to state your address and
10 telephone numbers, just your names.

11 MR. JACOBS: Todd Jacobs and Rick Zucker.

12 JUDGE JONES: And for the Staff of the
13 Commission.

14 MR. BORGMEYER: For the Staff of the
15 Commission, John Borgmeyer.

16 JUDGE JONES: And for the Office of the
17 Public Counsel.

18 MR. POSTON: Marc Poston for Public Counsel.

19 JUDGE JONES: And I'll note for the record
20 that there are several parties who are not present for
21 this conference.

22 Let's go ahead and get started.

23 My understanding is that we're having the
24 same problem that we had in the last discovery
25 conference. Is that correct?

1 MR. BORGMEYER: Yeah, that's correct, Judge.

2 THE COURT REPORTER: I'm sorry. Who is this
3 speaking?

4 MR. BORGMEYER: I'm sorry. This is John
5 Borgmeyer for Staff.

6 And if I could just make a brief statement,
7 then I think we can talk about everything, but I do have
8 a brief statement I'd like to make while I've got the
9 floor.

10 It is the same issue that we raised at the
11 last discovery conference, and the basic issue is that
12 because of the merger Laclede filed a rate case for MGE,
13 while many of the documents that support that rate case
14 are in the possession of Southern Union, and that's the
15 basic problem that we've been having.

16 And now today we're here because Staff has
17 still not been able to review Southern Union's external
18 audit workpapers for the test year, Southern Union board
19 minutes for the test year and Southern Union hasn't
20 provided a recent wage and salary survey for the test
21 year.

22 And there's details about that that we can go
23 into, and we will, but I do want to give an update from
24 the last discovery conference and give some credit to
25 MGE where it's due.

1 At that last conference we had a large number
2 of outstanding items for the audit, important stuff like
3 property tax invoices, payroll, corporate costs,
4 insurance costs.

5 And you remember from last time we had
6 information about that stuff coming in on the day of the
7 discovery conference.

8 And so today I can say that much of that
9 information was eventually provided in most instances
10 and Staff was able to do its cost of service report.

11 And as far as the information we're talking
12 about today, at the last discovery conference we made
13 arrangements for Staff to see external audit workpapers
14 and wage information, but when we got there, we didn't
15 see any recent wage information or Southern Union
16 external audit workpapers.

17 Apparently Southern Union told Staff that
18 there was no recent wage information and that they were
19 still reviewing Staff's request for the external audit
20 workpapers.

21 You remember from last time we had narrowed
22 down our list of topics, and it was only Monday, two
23 days ago, that Staff was informed that Southern Union
24 had provided a certificate indicating that there were no
25 workpapers covering these narrowed-down topics, but now

1 I do think Staff is interested in pursuing a subpoena of
2 all of the external audit workpapers of Southern Union.

3 And so one thing I think Staff would ask the
4 Commission is to, you know, consider the unusual nature
5 of this problem that we've had in this case and consider
6 the efforts that Staff and MGE undertook to work this
7 out, you know, before taking any extra steps.

8 And it might be appropriate to discuss and
9 consider a motion to compel Laclede to use whatever
10 power it has under its continuing services agreement
11 with Southern Union.

12 But really Staff also wants to -- from the
13 Commission we want a record of this problem because it
14 is a result of the merger. We were promised
15 transparency. We were promised no detriment, but this
16 has been a detriment.

17 And so, you know, if Laclede is going to
18 purchase more gas utilities, Staff needs to be sure that
19 this kind of problem doesn't happen again.

20 JUDGE JONES: Well, I don't know that there's
21 any way to guarantee what will happen in the future like
22 this. We'll have to deal with whatever happens when it
23 happens.

24 But the agreement -- there is an agreement
25 between Laclede and Southern Union. That was approved

1 by the Commission?

2 MR. BORGMEYER: Yes. And maybe the Company
3 can help me here. I think what was provided to the
4 Commission in the merger case was not the signed copy of
5 the continuing services agreement. Is that correct? I
6 mean, I know there's an agreement.

7 MR. JACOBS: This is Todd Jacobs.

8 The continuing service agreement was filed as
9 part of the transaction. And, Judge, maybe to frame it,
10 if I can respond a bit to Mr. Borgmeyer's statement.

11 JUDGE JONES: Go right ahead.

12 MR. JACOBS: Again, Todd Jacobs.

13 Judge, I want to be careful in the way that
14 I'm characterizing the dispute here, because I think
15 that what is clear, unless Mr. Borgmeyer wishes to
16 correct me, is that these documents are not in the
17 possession of Laclede Gas Company, first of all.

18 Secondly, I think that Staff in some way
19 overstates the issue here in the sense that they talk
20 about this in a framework of being a widespread issue.

21 And what we're really talking about, if I
22 understood what Mr. Borgmeyer discussed, are three
23 things, external audit workpapers, board minutes and
24 wage and salary surveys.

25 And like Mr. Borgmeyer mentioned, since the

1 last discovery conference Southern Union did provide
2 property tax and also salary surveys at our request.

3 And really what Southern Union has done in
4 the case is that they have either provided the
5 information, told us they don't have it or they've
6 provided an officer's certificate.

7 And I think that what we need to do here is
8 really get specific about what has been provided and
9 what hasn't been provided, because I think in some cases
10 it's not really a discovery dispute per say but it's a
11 question of the sufficiency of the evidence from Staff's
12 perspective, and I'll let them make those arguments.

13 But, again, I don't represent Southern Union
14 Company. I represent Laclede Gas Company. And so I'm
15 not in a position to be a defender of what they've done
16 or what they haven't done, but what I can tell you is to
17 get specific about the requests.

18 One of the issues that Mr. Borgmeyer raised
19 was the wage and salary survey, and his complaint really
20 centers on what I would call the sufficiency of the
21 evidence rather than the discovery dispute.

22 What we've done -- and by the way, we've kept
23 Staff notified of this -- is that the data request asked
24 for wage and salary surveys that were conducted by the
25 company. It's not a requirement that the company do so

1 by regulation or statute. The companies frequently do
2 wage and salary surveys, and they're done really as a
3 checkpoint of the salary information that the company
4 provides in a rate case.

5 The wage and salary surveys. The only ones
6 that MGE had in its possession were from 2008 that were
7 used in the 2009 case.

8 Southern Union historically conducted all of
9 the wage and salary surveys. They maintain them at
10 Southern Union headquarters, and we had maintained a
11 copy here just after a request in our last rate case,
12 and those were provided to Staff and they've been
13 reviewed.

14 Missouri Gas Energy made a request to
15 Southern Union Company to get any more updated wage and
16 salary surveys, and we were told that they did not have
17 any, and the only survey they had related to the COO,
18 chief operation officer, position that was conducted in
19 2010.

20 And so with respect to the discovery dispute,
21 I'm at a loss on that particular issue to say what else
22 Staff needs to compel or what Southern Union hasn't
23 provided.

24 They basically asked a question as to what we
25 have. We provided that. We followed up with a question

1 to Southern Union to see what they had, and they
2 indicated they had none.

3 So I'll pause at that point and then move on
4 to the topics.

5 JUDGE JONES: This is Judge Jones.

6 Mr. Borgmeyer, do you have some reason to
7 think Laclede hasn't done what it can to provide the
8 information that you seek?

9 MR. BORGMEYER: Well, I don't -- I guess I
10 don't know exactly all what Laclede has done, and
11 certainly Laclede and Southern Union negotiated the
12 continuing services agreement. Staff wasn't a party to
13 that.

14 So I don't know what was contemplated about
15 what could be done and what couldn't be done. So I
16 can't -- I can't really speak to whether Laclede has
17 done all that it can or not because --

18 JUDGE JONES: Well, everyone agreed that all
19 of the information that you're looking for is in the
20 physical possession of Southern Union. Is that correct?

21 MR. JACOBS: This is Todd Jacobs.

22 On the wage and salary survey, the items that
23 we had, MGE, have been provided to Staff for review. I
24 made an inquiry to Southern Union to ask if they had any
25 other wage and salary surveys related to MGE. They

1 conducted a search and they responded back to me to
2 indicate that there were none in existence at Southern
3 Union Company.

4 And the only one that was was a 2010 chief
5 operating officer's salary survey, which they provided
6 and which we provided to Staff.

7 And so my answer to that would be that an
8 inquiry was made, Southern Union replied and there are
9 no documents.

10 So it's not a question from our perspective
11 of a failure for Laclede to provide information or to
12 make reasonable inquiry.

13 Again, I think that legally we could have
14 taken the position where we threw up our hands and said
15 we don't have this information. That's the end of the
16 inquiry. But we followed up with Southern Union to
17 provide the information.

18 And I think that Staff's concern, to be frank
19 with you, I don't understand it from a discovery
20 standpoint, that there's really nothing to compel if
21 Southern Union replied that no documents exist.

22 MR. BORGMEYER: This is John Borgmeyer.

23 And I agree that it's an unusual kind of
24 problem, and that's what I was trying to emphasize is
25 that it's not a normal kind of discovery dispute where

1 you file a motion to compel and then it's decided one
2 way or the other.

3 I mean, the issue is that in a normal audit
4 Staff will review external audit workpapers. I mean,
5 that's standard audit practice. But for this problem
6 with the merger and possession of documents, we would
7 have been able to do that in this case.

8 MR. JACOBS: And this is Todd Jacobs.

9 I'd like to, Judge, with your permission, to
10 focus on one issue at a time.

11 And I'll go into the board minutes and the
12 workpapers, but I guess the specific question I have at
13 this point relates to the wage and salary survey.

14 I don't know what else -- Staff raised this
15 as a discovery issue, and based on the information we've
16 provided to Staff, there is really nothing unusual about
17 it in the sense that a data request was made, an inquiry
18 was made as to whether or not the documents existed, and
19 we replied back from a party that would have had that in
20 their control that the documents simply don't exist.

21 So my question is, I guess, is that -- to be
22 rhetorical, I guess, is I don't really see what the
23 discovery issue is on that point or what can be
24 compelled in that case.

25 JUDGE JONES: This is Judge Jones.

1 Mr. Borgmeyer, filing a motion to compel
2 would have to be directed towards Laclede.

3 MR. BORGMEYER: Yes.

4 JUDGE JONES: And if Laclede doesn't have the
5 information you're looking for, then I don't know that
6 the Commission can compel them to give it to you.

7 I mean, even further, I don't think the
8 Commission can compel Laclede to make Southern Union
9 give it to you.

10 MR. JACOBS: Judge, forgive me for being
11 repetitive, but again, on that topic, we've made an
12 inquiry and we've been told by Southern Union that the
13 documents don't exist, so there is nothing to compel.

14 MR. BORGMEYER: This is John Borgmeyer.

15 Todd, did you get something, like an e-mail
16 or some letter from the company, that contained that
17 information that there is no recent wage and salary
18 survey?

19 I mean, I know -- and did you pass that on?
20 Is there a letter or something from Southern Union
21 that --

22 MR. JACOBS: This is Todd Jacobs again.

23 I got an e-mail, John, from Southern Union
24 indicating that they've searched and they found nothing,
25 and I don't know if I forwarded the e-mail to you or if

1 I just notified you, but I certainly know that I
2 notified you that --

3 MR. BORGMEYER: Yeah, I know you notified
4 me -- this is John Borgmeyer again.

5 I know you notified me, and I was just trying
6 to see if we had some sort of hard document from them
7 with a signature on it other than just a statement, and
8 I just couldn't --

9 MR. JACOBS: This is Todd Jacobs again.
10 Again, the only thing that I've gotten is the
11 e-mail.

12 MR. POSTON: Hello. This is Marc Poston. I
13 don't know -- can I interject something here?

14 JUDGE JONES: Is what?

15 MR. POSTON: This is Marc Poston. I was
16 curious -- and I don't know if I can ask a question of
17 MGE at this moment.

18 JUDGE JONES: Sure you can.

19 MR. POSTON: Okay. Can you hear me? Can you
20 hear me? Hello?

21 JUDGE JONES: Does everyone hear that beeping
22 noise?

23 MR. POSTON: Yeah. That's me. Can you hear
24 me?

25 JUDGE JONES: Is the court reporter still on?

1 THE COURT REPORTER: Yes, I am.

2 JUDGE JONES: Okay. All right.

3 MR. POSTON: I'm sorry. Let me ask the
4 question. I was curious to know, is the feedback that
5 MGE was getting from Southern Union is that there was no
6 such study done or that they just don't have records of
7 it?

8 MR. JACOBS: They don't have records of it.
9 They searched and they don't have any updated -- the
10 precise answer that I got from them, without looking at
11 the language that was sent, was that they searched and
12 they found no wage and salary surveys that would relate
13 to MGE.

14 MR. POSTON: Okay. So you don't have any
15 other reason to believe a salary survey was done?

16 MR. JACOBS: No.

17 MR. POSTON: Okay. That's all I had.
18 Thank you.

19 MR. JACOBS: I mean, the response that I
20 gave -- this is Todd Jacobs again. I'm sorry.

21 The response that I got from -- let me start
22 again.

23 What I sent John Borgmeyer is a fairly
24 lengthy e-mail which covered the following topics:
25 First, that Southern Union -- we made inquiry of

1 Southern Union to see if they had any wage and salary
2 surveys that were related to MGE.

3 We were told that they conducted a search in
4 the HR offices in Houston and they did not find any wage
5 and salary surveys that would relate to MGE, and that's
6 where they would normally be housed.

7 And I made further inquiry to -- and this is,
8 again, all in an e-mail to Mr. Borgmeyer -- further
9 inquiry of HR personnel at Southern -- at Missouri Gas
10 Energy to ask what the normal protocol was.

11 And what they said was is that there would be
12 cases where they would do specific inquiries of wages of
13 employees but it would be on a one-off basis, meaning
14 that they wouldn't adjust salaries for the whole company
15 solely based on wage and salary surveys, but the comp
16 department -- compensation department in Houston would
17 use those occasionally as a benchmark.

18 If the HR department and Missouri Gas Energy
19 had a question about a salary based on an employee's
20 inquiry, based on an inquiry by the Human Resources
21 Department, they would reach out to the compensation
22 unit in Houston to ask them to benchmark that data.

23 And so there was a survey or a check done
24 individually occasionally on different employees but not
25 as a whole.

1 Further, we provided Staff with information
2 related to what the annual wage increases were per year
3 since our last rate case in order for them to use that
4 as a basis.

5 But the question really is -- that's what
6 we've done and that's what we've checked on. So I
7 don't -- from our perspective again, you know, we were
8 told that the documents don't exist.

9 And, you know, Judge, the question here is
10 again, I think, is the evidence sufficient? And I think
11 that's something that Staff can certainly argue in its
12 case.

13 Our position is that this survey -- these
14 surveys that we have that they've reviewed are fairly
15 recent, in the last four years. We can show the
16 percentage increases, so they can check to see if
17 they're out of whack or out of sort.

18 And so, you know, our position is that the
19 evidence is sufficient, but, again, I come back to the
20 question to say what is there to compel or to provide
21 Staff if we have made reasonable inquiry and the
22 documents don't exist?

23 JUDGE JONES: This is Judge Jones.

24 Mr. Borgmeyer, on the wage and salary
25 information, I don't -- I don't -- do you distrust MGE's

1 statement in this regard?

2 MR. BORGMEYER: Well, we don't -- no, we
3 don't distrust MGE. I mean, I'll just say we haven't
4 seen any information from Southern Union about the wage
5 and salary surveys, what they have, what they don't
6 have. So it's not questioned but it's more a question
7 of verification I guess.

8 JUDGE JONES: Well, it seems -- this is
9 Judge Jones again.

10 It seems that MGE has verified something to
11 you. If they haven't, they have now at this hearing --
12 or this conference rather.

13 And do you think that Southern Union has
14 something that they're not sharing with MGE?

15 MR. BORGMEYER: I have no specific reason to
16 think that.

17 JUDGE JONES: So I don't understand why the
18 inquiry doesn't stop at this point.

19 MR. BORGMEYER: Well, this is John Borgmeyer
20 again.

21 I mean, I think we'd like some written
22 verification from Southern Union of that.

23 JUDGE JONES: Well, I don't know how to get
24 that for you. You have to figure out -- you want
25 something from Southern Union. Call them or have MGE

1 seek it from them. I'm not sure how that would work.

2 But I don't know -- I can't tell Southern Union what to
3 do.

4 MR. BORGMEYER: I understand that.

5 JUDGE JONES: I don't think I can. We don't
6 have jurisdiction over Southern Union I don't believe.

7 MR. BORGMEYER: No. And again, I mean,
8 that's kind of the whole rub of this issue which makes
9 it different from, you know, typical discovery issues we
10 handle in a rate case.

11 MR. JACOBS: This is Todd Jacobs again.

12 The only thing -- and again, I don't
13 represent Southern Union Company, but to me I see in
14 fairly simplistic terms in the sense that as a lawyer if
15 we're asked for a data request, for example, for
16 pipeline inspections or for other information that
17 resides at the company, I think our obligation as
18 counsel is to conduct reasonable inquiry because we
19 don't hold those records. We don't have them.

20 And what we've done here I think is --
21 although, you know, we're going a step beyond here,
22 Judge, in the sense that, again, we're not throwing up
23 our hands to say we don't have it. It's not in our
24 possession or control. We've gone to Southern Union
25 Company. We've made reasonable inquiry. We've gotten a

1 response back that they've conducted a search and it
2 doesn't exist.

3 And so particularly on this issue I think
4 Staff characterizes this as something unusual or
5 something detrimental related to the transaction. And,
6 again, I don't represent Southern Union Company, but I
7 don't see that issue on this specific issue.

8 JUDGE JONES: Well, I mean, Mr. Borgmeyer, on
9 this -- on the wage and salary information -- this is
10 Judge Jones -- I tend to agree with MGE.

11 If you think Southern Union has something,
12 then subpoena them. Beyond that, I don't know what the
13 Commission can do.

14 MR. BORGMEYER: Thank you, Judge. I
15 understand that.

16 And this is John Borgmeyer speaking again.

17 I guess it continues to puzzle Staff then
18 what the purpose of the continuing service agreement
19 between Laclede and Southern Union is.

20 I don't see how that agreement that they made
21 which provides that Southern Union will support audits
22 from the Missouri Public Service Commission, I mean, I
23 don't see that as having had any force or effect
24 whatsoever on this issue, this whole case. And so I
25 guess Staff is questioning what that agreement is even

1 for then.

2 JUDGE JONES: Well, is that -- this is
3 Judge Jones.

4 Is that an agreement approved by the
5 Commission?

6 MR. JACOBS: This is Todd Jacobs.

7 Judge, if I may, after -- I'll answer your
8 question and just give me an opportunity to maybe
9 address that statement from Mr. Borgmeyer.

10 But it was not approved by the Commission and
11 submitted as part of the case. So what was approved by
12 the Commission was the acquisition of Missouri and the
13 assets of Missouri Gas Energy, and as part of that case
14 the continuing service agreement which was entered into
15 between Southern Union and Laclede Gas Company was filed
16 as a part of that.

17 And so I'd hesitate to say that it was
18 approved by the Commission but it was certainly filed in
19 the case and it's certainly an agreement that is in
20 existence between Laclede and Southern Union.

21 MR. BORGMEYER: This is John Borgmeyer again.

22 JUDGE JONES: Just a minute, John.

23 So that merger -- when you say in the case,
24 that continuing service agreement was filed in the
25 merger case?

1 MR. JACOBS: Yes, it was.

2 JUDGE JONES: Okay. And based on that
3 agreement -- so presumably the merger was approved by
4 the Commission perhaps in part based on that continuing
5 service agreement?

6 MR. JACOBS: I'd have to look at that, Judge.
7 I mean, I think that the -- without question that -- I
8 mean, we're not questioning the validity of the
9 continuing service agreement, and I think that the --
10 you know, I don't -- I don't want to sidetrack from your
11 question, so I'm trying to be concise, but I have more
12 to add to that.

13 You know, the agreement was certainly
14 submitted as part of the case and it's certainly a valid
15 agreement between Laclede Gas and Southern Union
16 Company.

17 And I'm trying to be respectful to the
18 judge's question to be narrow but I would have more to
19 add to Mr. Borgmeyer's comments.

20 MR. BORGMEYER: This is John Borgmeyer again.

21 Let me ask, you know, to the question of what
22 does Staff want Laclede or MGE to do. I would ask what
23 Laclede Gas would do if the IRS was conducting an audit
24 and Laclede believed that Southern Union had something
25 that was in Laclede's interest to have, what would

1 Laclede do?

2 MR. JACOBS: Judge, I guess I'd circle back
3 to this because we're delving into hypotheticals right
4 now.

5 And the question is is that what -- and we
6 haven't even gotten to the board minutes or the external
7 audit workpapers.

8 And again, we're not objecting to Staff's
9 request for this information, but on the specific
10 question with respect to salary surveys Southern Union
11 is indicating -- they've responded and they've indicated
12 that they do not have these documents.

13 And so I guess I pause at that point with the
14 question to say what about that issue is Southern Union
15 or Laclede not doing with respect to the continuing
16 service agreement in terms of providing information to
17 Staff in order for it to complete its audit?

18 It's a question really, I guess, of, No. 1,
19 whether or not Staff believes Southern Union, I think,
20 if I understand what they're saying, or if there's a
21 dissatisfaction with the evidence provided. And that is
22 the question that's not a discovery dispute. It's a
23 question of the sufficiency of the evidence.

24 We believe that the evidence is sufficient,
25 but it's not a matter of a discovery dispute and it's

1 certainly not a matter of Laclede -- or -- for that
2 matter, Laclede Gas flouting the continuing service
3 agreement or not providing information to Staff in this
4 case.

5 And I think it's really important to focus on
6 the issues that are presented that Staff has raised,
7 which are the compensation surveys, and I am at a loss
8 to understand what is not being provided.

9 MR. BORGMEYER: This is John Borgmeyer.

10 And we can move off of this. I will say that
11 what hasn't been provided is some kind of verified
12 signed statement from Southern Union that they don't
13 have a current wage survey.

14 And so, for example, we got that kind of
15 signed saying in relation to the board minutes, in
16 relation to external audit workpapers.

17 So I think Staff would like something in
18 writing from Southern Union and maybe that's something
19 that can be provided.

20 MR. JACOBS: This is --

21 JUDGE JONES: This is Judge Jones.

22 Hold on, Mr. Jacobs. This is Judge Jones.

23 Mr. Jacobs, you got an e-mail from Southern
24 Union. Correct?

25 MR. JACOBS: Correct.

1 JUDGE JONES: Mr. Borgmeyer, if the e-mail is
2 forwarded to you, is that sufficient?

3 MR. BORGMEYER: We'd have to look at the
4 e-mail, Judge. I mean, you know, does it have a
5 signature on it? We would like to see that e-mail, put
6 it that way.

7 JUDGE JONES: Mr. Jacobs, is that something
8 you're willing to forward to Mr. Borgmeyer?

9 MR. JACOBS: Yes.

10 And I note that the sufficiency of our
11 answer, Judge, hasn't been questioned before. So, I
12 mean, the question about whether or not it's been
13 verified by Southern Union or a request has been made by
14 Staff of Laclede about getting a verification simply
15 hasn't occurred. That said, I have no issue with
16 forwarding that e-mail.

17 JUDGE JONES: Okay. This is Judge Jones.

18 Mr. Borgmeyer, you said you've gotten the
19 response you seek with regard to the other discovery
20 issues. Right?

21 MR. BORGMEYER: As far as some of the big
22 audit items that I mentioned earlier, payroll, corporate
23 costs, insurance costs, property tax, we did get -- I
24 think we got most of what we needed in those areas.

25 JUDGE JONES: Okay.

1 So what else is on your plate?

2 MR. BORGMEYER: Well, the other point to be
3 made is that Staff wasn't able to review external audit
4 workpapers from the test year and board minutes for the
5 test year.

6 And as you might recall from the last
7 conference, there was a lot of discussion and
8 negotiation about that, and Staff narrowed down its
9 request to certain items and received from Southern
10 Union through MGE basically a verified statement that as
11 to the narrowed list of items, there are no board
12 minutes or workpapers that cover those narrow items.

13 Now, normally in an audit Staff will look at
14 all of the external workpapers and all of the board
15 minutes, and we still need to do that in this case.

16 JUDGE JONES: Okay. This is Judge Jones.

17 Now, between the two of you I'm going to
18 guess that Southern Union has board meetings and that
19 there are minutes made from those meetings, so I don't
20 understand how there are no board minutes.

21 MR. BORGMEYER: This is John Borgmeyer again.

22 It's my understanding, and from what the
23 certificates provided, is that they're saying there are
24 no board minutes related to some specific topics that --
25 but I don't think -- I don't think there is any question

1 that there are board minutes and that there are external
2 audit workpapers.

3 What we've received is a notice that there
4 are none that are related -- that are nonprivileged and
5 related to these specific narrow list of issues that --
6 that we had kind of agreed to at the beginning in a
7 way -- in hopes that it would try to move things along.

8 But when it's all said and done, you know, we
9 may need to look at all of the workpapers and all of the
10 board minutes and we may need to make that happen.

11 JUDGE JONES: I mean, if you have the power
12 to do that, then go ahead and do it. I mean, I don't
13 know -- I don't know that you have the right to look at
14 all of Southern Union's board minutes.

15 MR. BORGMEYER: Well, this is John Borgmeyer
16 again.

17 In a normal audit we do. In a normal audit
18 we do look at those.

19 JUDGE JONES: But this isn't a normal audit.
20 You're looking at a company that is not regulated by the
21 Commission.

22 MR. BORGMEYER: Well, I mean, and that's the
23 point is that we're -- that for the test year in this
24 rate case MGE once was under the control of Southern
25 Union. So we have a test year -- we have a test year

1 company that basically no longer exists.

2 JUDGE JONES: Oh, I see what you're saying.

3 Mr. Jacobs, go ahead.

4 MR. JACOBS: This is Todd Jacobs.

5 To address Mr. Borgmeyer's point I guess what
6 I want to do is go from how he's framed this to where we
7 are.

8 Again, what Staff has done is they've
9 requested board minutes of Southern Union Company.
10 They've requested external audit workpapers of both
11 Missouri Gas Energy and Southern Union Company. And so
12 I'll try to hit on each point, the board minutes and the
13 external workpapers.

14 MR. BORGMEYER: And, Todd, hold on a second,
15 if I could just jump in real quick.

16 You know, Staff really did kind of concede
17 the issue of the board minutes, and I think we can
18 probably concede that, but I think we do maybe want to
19 focus on the external audit workpapers. I mean, I think
20 that's probably the most important thing at this point.

21 So maybe we can help move this along and
22 really focus on that.

23 MR. JACOBS: Sure.

24 I guess the only point I want to make again
25 in Laclede's defense on the issue and to explain where

1 we are is that we received the request from Staff.

2 We've passed that request on to Southern Union Company
3 and Southern Union replied.

4 And specifically with respect to -- you know,
5 we're focusing on the external audit workpapers is that
6 we -- we have reached out to the external auditor that
7 did work on Missouri Gas Energy as a stand-alone after
8 the purchase of MGE, which directed the test year, and
9 Staff was able to review those workpapers from my
10 understanding.

11 And that was done I think two days before the
12 last discovery conference on January 6th, if I'm not
13 mistaken.

14 And what I've heard from that is that -- I
15 can tell you what I haven't heard, which is any
16 complaints from Staff about the information provided
17 with respect to MGE.

18 And I would pause at that point and then go
19 on to the question about Southern Union and let
20 Mr. Borgmeyer respond.

21 MR. BORGMEYER: Yes. This is John Borgmeyer.

22 And so my understanding of the workpaper
23 situation is that at the last discovery conference there
24 was a date set where Staff would, I think, go to the
25 company or somewhere and be able to review audit

1 workpapers.

2 MR. JACOBS: John, this is Todd. If I may,
3 it was actually conducted before the discovery
4 conference. And so we had complied and coordinated that
5 meeting with Staff to allow Staff to look at the MGE
6 audit workpapers prior to that discovery conference.

7 The question was really on the Southern Union
8 workpapers, and I'll jump into that, but I just want to
9 state that my understanding is there are no issues with
10 respect to the MGE audit workpapers.

11 MR. BORGMEYER: Yeah. This is John Borgmeyer
12 again.

13 And Cary Featherstone is on the line and he
14 was actually there, so he can speak to that.

15 So my understanding is that at that time
16 Staff was not able to see the Southern Union workpapers
17 and that -- I don't know if it was someone from Southern
18 Union or who it was, but someone told Staff that
19 Southern Union, their legal department maybe, was still
20 reviewing Staff's request.

21 And so it wasn't until just Monday, two days
22 ago, that we got the notification about the board
23 minutes --

24 MR. JACOBS: Judge --

25 MR. BORGMEYER: -- about the external audit

1 workpapers.

2 MR. JACOBS: Todd Jacobs again. I'm sorry to
3 be repetitive, but I just want to focus on what
4 specifically we're talking about.

5 And when we're referring to the external
6 audit workpapers, I'm talking first of all about
7 Missouri Gas Energy's external audit workpapers and then
8 I'll go into the question which I understand that Staff
9 has raised which is on the Southern Union external audit
10 workpapers.

11 My understanding as a preface is to say that
12 I have not heard any issues related to the information
13 provided for the Missouri Gas Energy external audit
14 workpapers, and I just want to confirm that before I go
15 on into a discussion about Southern Union.

16 MR. BORGMEYER: Okay. And, Judge, and maybe,
17 if it's okay, Cary can jump in and speak to this.

18 So my understanding is that Staff had
19 indicated to MGE and Laclede that the review of the
20 workpapers only contained MGE and there was nothing
21 regarding Southern Union in those workpapers. And I
22 think my understanding is that Staff did express that
23 concern to the company.

24 And, Cary, if you need to correct me or --

25 MR. FEATHERSTONE: No. That's a correct

1 statement.

2 MR. JACOBS: And, Judge, if I can go on.

3 Todd Jacobs. And I think that -- Court
4 Reporter, can you still hear me?

5 THE COURT REPORTER: Yes.

6 MR. JACOBS: Judge, what I'm trying to
7 establish, my understanding is that Staff has reviewed
8 the Missouri Gas Energy external audit workpapers which
9 are focused on Missouri Gas Energy as an entity, as a
10 stand-alone, and so the question is is about the
11 Southern Union workpapers.

12 And what Staff and the company -- Staff and I
13 spoke about -- Southern Union indicated that they did
14 not want to provide their external audit workpapers that
15 they saw as irrelevant and that they were
16 nonjurisdictional and that they didn't need to provide
17 that data.

18 I said this once or twice before, but I'd
19 state again that I don't represent Southern Union
20 Company, but I'm just passing on what I was told, but we
21 did our part in terms of asking for that information.

22 And when we went back to Staff to talk about
23 Southern Union's response to that inquiry, Staff
24 caucused on it after expressing concern on Southern
25 Union's position. They caucused on it, but they

1 narrowed the focus of what they were looking for to
2 about six discreet topics.

3 And they were related to MGE's corporate
4 allocations, MGE's property taxes, bad debts, slash,
5 uncollectibles related to MGE customers, JJ's Restaurant
6 explosion and impaired assets related to MGE.

7 And I think that to characterize what they
8 were looking for is that they -- and I'll let Staff
9 speak to why they did that, but I think there's a
10 practical issue there to try to focus on specific things
11 that Staff needed to complete their audit, but they
12 focused on MGE's specific items.

13 What we did is we went back to Southern Union
14 to ask them to provide those specific topic items. I
15 cc'd Mr. Borgmeyer on an e-mail that I sent to the
16 external auditor which asked those specific questions.

17 And one of the take-away assignments that I
18 had after the last discovery conference was to follow up
19 with the external auditor to ask that question and to
20 also ask the question of Southern Union Company.

21 So I did send that e-mail. I cc'd Staff on
22 the e-mail that I sent. I ran the e-mail by Staff ahead
23 of time to make sure that they were comfortable with it,
24 asked the question of MGE -- asked the question of
25 Southern Union Company.

1 And Southern Union Company replied with an
2 officer's certificate which states -- and it was from an
3 officer of -- that was formerly with Southern Union
4 Company, who is with Energy Transfer -- and this is a
5 quick background, Judge.

6 Southern Union was merged in the Panhandle
7 Eastern Pipeline Company. So the statement was is
8 that -- it's from Panhandle Eastern.

9 It says, I certify that I'm familiar with the
10 work of the company's external auditors for 2013,
11 company being Southern Union Company, and I'm aware that
12 the audit workpapers associated therewith do not contain
13 any additional nonprivileged information besides the
14 information that is contained in the external audit
15 workpapers prepared for the company's former MGE
16 division with respect to, and then there's a list of
17 those exact topics.

18 And so, you know, to back up again, I think
19 that what Staff has asserted is that as it relates to
20 Laclede is that there's a detriment related to this
21 transaction.

22 They're not pursuing the board minutes
23 anymore. What they're pursuing is the external audit
24 workpapers.

25 And what Panhandle, slash, Southern Union

1 Company has provided is a statement saying that there
2 are no additional nonprivileged information that they
3 can provide.

4 And so I guess that -- the thing that I'm
5 reacting against in a way is Laclede's involvement in
6 this, how that can detriment.

7 But what Staff has narrowed it to is, they've
8 been given an answer to, answer for, and now they are
9 taking the position that they need to pursue all of the
10 external audit workpapers, and then they make the
11 further statement that somehow this is detrimental to
12 their audit.

13 I'm not the person that evaluates the
14 sufficiency of evidence provided to Staff. I'll leave
15 that to them. I'm just only reacting to really the
16 discovery question about what Laclede did or did not do,
17 and then further, what answers we've gotten back from
18 Southern Union Company that we further provided to
19 Staff.

20 MR. BORGMEYER: And this is --

21 JUDGE JONES: Well --

22 MR. BORGMEYER: Oh. Go ahead, Judge.

23 JUDGE JONES: No. Go ahead, Mr. Borgmeyer.

24 I was wanting you to respond.

25 MR. BORGMEYER: Yeah. I think that as to the

1 question of what the detriment is, I think that
2 detriment is this whole process we had to go through.

3 I mean, the reason that we're here now
4 talking about external audit workpapers is because of
5 all of the time we had to spend earlier in the case on
6 much more basic things that we talked about before.

7 And the detriment is that an audit normally
8 doesn't have this kind of situation. You have a company
9 and Staff, and if the company doesn't provide something,
10 Staff can file a motion to compel against that company
11 and the situation is resolved.

12 And this case had the unique problem of
13 Southern Union having information but not being a
14 regulated entity, and that caused all sorts of problems
15 that we've talked about ad nauseam.

16 And so when I talk about the detriment, it's
17 the whole picture of the audit. It's not necessarily
18 discreet items. It's everything Staff had to do to get
19 all sorts of information that was specifically caused by
20 the problem of Southern Union having possession of those
21 documents.

22 And so when I talk about the detriment,
23 that's what I mean. It's this box we were in.

24 JUDGE JONES: This is Judge Jones.

25 That had to be foreseeable, I mean, even when

1 the merger was going on.

2 MR. BORGMEYER: I don't know that it was
3 foreseeable by Staff, Your Honor.

4 JUDGE JONES: Well, I mean, even in light of
5 the whole -- what was that, Laclede and Laclede Group
6 LER and all of those discovery issues that were going
7 on.

8 You know, Southern Union is -- when the
9 merger was going on, it established Southern Union was
10 not regulated. Missouri Gas Energy filed its rate case.

11 You had to think Southern Union probably has
12 information that we'll need in order to thoroughly
13 prosecute our case.

14 MR. JACOBS: And, Judge, what I'd respond to
15 that is that I think, you know, my experience with
16 discovery issues is that it's an iterative process.

17 Court Reporter, forgive me. This is Todd
18 Jacobs.

19 It's an iterative process in the sense that
20 there are questions raised, there are questions as to
21 scope, and I think the parties work together to try to
22 narrow topics.

23 And I would describe the relationship that
24 we've had with Staff on discovery issues as positive. I
25 mean, what you're not hearing about -- we're focused on

1 really one topic that I can discern at this point, is
2 the discovery response that Southern Union replied to, I
3 mean, to put it in context, and it's one discovery
4 response out of hundreds.

5 And so to say that -- to kind of cast this
6 issue as a detriment with respect to the merger I give a
7 significant amount of pause at.

8 What I would tell you again is that Staff,
9 the company have worked in a collaborative way to try to
10 get information, provide information, to narrow
11 information down. I think that that's not in any rate
12 case or any contested proceeding.

13 So I guess that, you know, if -- what I'm at
14 a loss really to say is how expansive Staff has been in
15 terms of the problem, because we haven't seen that and
16 we've walked hand in hand with them I think to this
17 stage to say what are we doing to try to obtain certain
18 information, how can we limit it from what you actually
19 need rather than what you'd like, and I think that we've
20 done that successfully to this point where we're talking
21 about one issue, but, again, Southern Union responded
22 to.

23 MR. BORGMEYER: And this is John Borgmeyer.

24 JUDGE JONES: Before you -- hold on,
25 Mr. Borgmeyer. This is Judge Jones.

1 You all are -- I don't know -- going to a
2 talk show like forum.

3 You know, whatever problems have been had
4 because of the uniqueness of the merger, I don't see a
5 remedy for that. I don't know what we can do. I'm
6 trying to make this discovery conference have a
7 practical -- a tangible effect.

8 So what has been going on, I don't know what
9 the Commission can do about that. If there's
10 information that you need that you can't get that MGE
11 has, then perhaps the Commission can do something about
12 that.

13 If there is information that Southern Union
14 has -- that you believe they have that you can't -- that
15 you cannot get, then I suggest you subpoena Southern
16 Union.

17 I don't want this to turn into a gripe
18 session, and I don't want you to start patting each
19 other on the back either, because it's totally
20 irrelevant. None of that matters at this discovery
21 conference.

22 It may matter in the future for some
23 processes that can be set up to facilitate discovery,
24 but right now we can't do that.

25 So what can the Commission do today during

1 this discovery conference to move the case forward?

2 MR. BORGMEYER: This is John Borgmeyer.

3 I guess I would just say that if a subpoena
4 comes through, then I would hope that the Commission
5 would be able to support Staff in it.

6 JUDGE JONES: Well, I don't know who would
7 oppose it.

8 MR. BORGMEYER: Southern Union probably.

9 JUDGE JONES: I mean, you have to make that
10 move to know what will happen. I can't --

11 MR. BORGMEYER: Yes, I understand that.

12 JUDGE JONES: Okay. So is there anything
13 else that we can talk about today? And particularly --
14 I mean, we have -- do we have any more discovery
15 conferences?

16 MR. BORGMEYER: I do believe there is one set
17 for March.

18 JUDGE JONES: March.

19 MR. POSTON: This is Marc Poston. March 12.

20 JUDGE JONES: March 12?

21 MR. POSTON: Yes.

22 JUDGE JONES: Okay.

23 Well, I hope we don't have the same problem
24 next month. And maybe some other problem may arise, but
25 we'll take that as it comes.

1 So I don't -- you know, Mr. Borgmeyer, by
2 your -- this is -- you wanted to have this conference
3 today. So what can we -- and I know -- it seems like
4 your motivation was to get this concern on the record.
5 Have you achieved that?

6 MR. BORGMEYER: Yeah. This is John
7 Borgmeyer.

8 Your Honor, I do think Staff has had its say
9 and so we have achieved that.

10 JUDGE JONES: Okay. Well, does anyone have
11 anything else to add during the conference?

12 MR. JACOBS: Not from the company,
13 Your Honor.

14 JUDGE JONES: Okay. Well, with that then we
15 will go off the record.

16 THE COURT REPORTER: Does anyone want a copy
17 of the transcript? We need to put it on the record.

18 MR. BORGMEYER: I think if that is filed in
19 the case, that will be sufficient for everybody.

20 WHEREIN, the discovery conference concluded
21 at 10:55 a.m.

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I, Patricia A. Stewart, RMR, RPR, CCR, a
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CCR No. 401

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