

**STATE OF MISSOURI
PUBLIC SERVICE COMMISSION**

At a session of the Public Service Commission held at its office in Jefferson City on the 15th day of September, 2021.

In the Matter of Spire Missouri Inc.'s d/b/a)
Spire Request for Authority to Implement a)
General Rate Increase for Natural Gas)
Service Provided in the Company's)
Missouri Service Areas)

File No. GR-2021-0108
Tracking No. YG-2021-0133

ORDER APPROVING PARTIAL STIPULATIONS AND AGREEMENTS

Issue Date: September 15, 2021

Effective Date: September 25, 2021

On December 11, 2020, Spire Missouri Inc. d/b/a Spire filed tariff sheets designed to implement a general rate increase for natural gas service, and to consolidate, to the extent possible, the rate structures of its two service areas known as Spire East and Spire West (East and West, respectively). The Staff of the Missouri Public Service Commission (Staff) and the Office of the Public Counsel (OPC) were each parties to this case. Additionally, the following eight parties filed applications and were allowed to intervene: Midwest Energy Consumers Group (MECG); Missouri Industrial Energy Consumers (MIEC); National Housing Trust (NHT); Renew Missouri (Renew MO); Legal Services of Eastern Missouri, Inc. (LSEM); Consumers Council of Missouri (CCM); Missouri School Boards' Association (MSBA); and Vicinity Energy Kansas City, Inc. (Vicinity). An evidentiary hearing was conducted from August 2 to 6, 2021.

On various dates and in various combinations the eleven parties submitted a total of four partial stipulations and agreements.¹ On August 25, 2021, an on-the-record

¹ One partial stipulation and agreement was later amended, which will be addressed in the 'July 30 Stipulation as Amended' section of this order.

presentation was made regarding all four partial stipulations and agreements. This order addresses only those four partial stipulations and agreements. The Commission will address the issues that are remaining at a later date.

July 23 Stipulation

On July 23, 2021, a *Non-Unanimous Stipulation and Agreement* (the July 23 Stipulation) was filed by signatories Spire, Staff, and MSBA (collectively the “July 23 Signatories”). The July 23 Stipulation states that the OPC, MECG, LSEM, MIEC, Vicinity, Renew MO, NHT, and CCM have no objection to the July 23 Stipulation.

The July 23 Stipulation addresses Spire’s current School Transportation Program tariff (issue 34²).³ The tariffs for both East and West will be amended to allow eligible school entities to select capacity from regionally available interstate pipelines. The capacity will be provided to the eligible school entities at cost as defined in the July 23 Stipulation. The formula for capacity released during winter and summer seasons was also revised. The July 23 Stipulation is attached to this order, marked as Attachment July 23.

July 30 Stipulation as Amended

On July 30, 2021, a *Partial Stipulation and Agreement* (the July 30 Stipulation) was filed by signatories Spire, Staff, MECG, MIEC, CCM, MSBA, Vicinity, and OPC, (collectively “the July 30 Signatories”). The July 30 Stipulation states that LSEM, Renew MO, and NHT have no objection to the July 30 Stipulation.

² For consistency, this order will reference the issue numbers (1 through 54) used throughout this case, but note that the order does not summarize every issue addressed by the stipulations.

³ July 23 Stipulation, para. 5.

On September 8, 2021, Spire filed a motion to amend the July 30 Stipulation. The amendment would withdraw Spire's proposal to amend its facilities extension tariff sheet (issue 41) as the parties were not able to reach agreement on the exact tariff language. The motion to amend the July 30 Stipulation was filed as nonunanimous.

In response, the Commission set a time for objections to the nonunanimous amended July 30 Stipulation (the July 30 Stipulation as Amended), but no responses or objections were received. Thus, the Commission will consider the July 30 Stipulation as Amended as unanimous.⁴

The July 30 Stipulation as Amended addresses forty-two of the fifty-four disputed issues, as well as four unnumbered issues.⁵ The list of issues is as follows:

- COVID-19 Accounting Authority Order (issue 2)
- Pensions/other post-employment benefits (issue 3)
- Lobbying (issue 4)
- Dues and Donations (issue 5)
- PSC Assessment (issue 6)
- Credit Card Processing Fees (issue 7)
- Severance Expenses (issue 9)
- Red Tag/One-Time Energy Efficiency Program (issue 10)
- Insurance Expense (issue 11)
- Injuries and Damages (issue 12)
- Property Tax (issue 14)
- City Earnings Tax (issue 17)
- Billing Determinants/Revenues (issue 20)
- Propane Facilities (issue 21)
- Research & Development Allowance (issue 22)
- Rate Case Expense (issue 23)
- Certificate of Convenience and Necessity Disallowance (issue 25)
- Automated Meter Reading Opt-Out (issue 27)
- Gas Supply Incentive Plan (issue 28)
- Purchased Gas Adjustment (issue 29)
- Economic Development Rider (issue 31)
- Negotiated Gas Service Rider (issue 32)

⁴ 20 CSR 4240-2.115(2)(C).

⁵ July 30 Stipulation, para. 2.

- Miscellaneous Charges (issue 33)
- Cash-Out Balancing (issue 34)
- Carbon Neutral Initiative Program (issue 35)
- Renewable Natural Gas Program (issue 36)
- Renewable Natural Gas Procurement (issue 37)
- Rate Schedule Elimination (issue 38)
- Seasonal PGA (issue 39)
- Multifamily Developer Subsidy (issue 40)
- Facilities Extension Tariff (issue 41)
- Growing Missouri Tariff (issue 42)
- Customer Choice Program (issue 43)
- Residential Retention Option (issue 44)
- Miscellaneous Tariff Issues (issue 45)
- Intrastate Transportation Tariff (issue 46)
- Non-Residential Rate Design (issues 47-48)
- Transition from Therms to Ccf (issue 49)
- Interclass Revenue Responsibility (issue 50)
- Transportation Customers (issue 52)
- Bad Debt/Uncollectible (issue 54)
- Infrastructure System Replacement Surcharge
- Unmetered Gas Light Class
- Energy Efficiency Rebates
- Cost of Service Studies

Spire has withdrawn its request for a Renewable Natural Gas program (issues 36 and 37) as a part of the rate case proceeding; however, the July 30 Signatories agree that the Company may file a similar program in the future. The rate districts, East and West, will remain as separate rate districts (issue 45b); however, the currently separated tariff books (issue 45a) will be combined to create one tariff book.

The Commission also notes that the July 30 Stipulation as Amended continues to include credit card processing fees (issue 7). Likewise, Spire's propane storage and vaporization assets will continue to be treated as used and useful, and thus included in rates and rate base. The Automated Meter Reading Opt-Out tariff (issue 27) is agreed to as a one-time set-up charge of \$100 plus a \$30 monthly charge to customers who request

to opt out of using an automated meter reading device. The one-time set-up charge will apply only to customers who request to opt out *after* initial standard meter installation.

The July 30 Stipulation as Amended states that the East schedules (issues 48, 50, and 51) for Residential, Small General Service, Large General Service, and Large Volume Service shall receive an equal percent increase to each class. For West (issues 47, 50, and 51), the Residential, Small General Service, Large General Service and Large Volume Service rate schedules shall receive an equal percent increase to each rate class, net of the allocation to transportation customers.

Addressing West⁶ transportation customers (issue 38) currently on the Large General Gas Service schedule, the July 30 Stipulation as Amended provides for the movement of those transportation services to a new schedule titled “Transportation Service”. The West transportation customers currently on the Large Volume schedule will be moved to a new schedule titled “Large Volume Transportation Service”. The July 30 Stipulation as Amended is attached to this order, marked as Attachment July 30 as Amended.

August 5 Stipulation

On August 5, 2021, a *Nonunanimous Stipulation and Agreement* (August 5 Stipulation) was filed by signatories Spire, Staff, OPC, CCM, Renew MO, NHT, and LSEM (collectively the “August 5 Signatories”). The August 5 Stipulation states that MIECG, MIEC, Vicinity, and MSBA have no objection to the August 5 Stipulation.

The August 5 Stipulation addresses three of the fifty-four disputed issues: the residential customer charge (issue 51), gross receipts tax (issue 18), and limited income

⁶ The provisions, including rates, of the Spire East Large Volume Transportation and Sales Service rate schedules will remain unchanged.

programs (issue 53).⁷ The August 5 Signatories agree that the residential customer charge (issue 51) will continue at its current level as well as continue to be separate - \$22 for East and \$20 for West.

Spire's Low-Income Energy Affordability Program (issue 53) will change its name to "Payment Partner Program". Another change is the scheduling of collaborative quarterly meetings (issue 53) with the first to be held by October 1, 2021. The August 5 Stipulation provides for automatic customer referrals (issue 53) to energy efficiency programs and expansion of program eligibility (issue 53) from 185% of Federal Poverty Level to 200%. Annual funding (issue 53) for the Payment Partner Program will remain \$1.65 million, plus an additional \$650,000 annual contribution (issue 53) from Spire for a total level of funding of \$2.3 million.

Spire will also conduct a three-year pilot program to serve customers with critical medical needs (issue 53) based on the framework originally designed by Baltimore Gas and Energy known as the Maryland Critical Needs Program. The Multifamily Low-Income Program (issue 53) will have a combined budget of \$1 million annually. Spire will also work with its partners to report savings from building shell and envelope measures (issue 53). Additionally, Spire will target income-eligible energy efficiency programs (issue 53) in part toward multifamily homes with high energy burdens and/or high arrearages. The August 5 Stipulation is attached to this order, marked as Attachment August 5.

August 12 Stipulation

On August 12, 2021, a *Partial Stipulation and Agreement* (August 12 Stipulation) was filed by signatories Spire and Staff (collectively the "August 12 Signatories"). The

⁷ August 5 Stipulation, paras. 5-8.

August 12 Stipulation states that MECG, MIEC, CCM, MSBA, Vicinity, LSEM, NHT, Renew MO and OPC have no objection to the August 12 Stipulation. The August 12 Stipulation addresses two of the fifty-four disputed issues: pension costs and other post-employment benefits (OPEB - issue 3), and property tax (issue 14).⁸

Regarding pension and OPEB costs (issue 3), rates will include a pension amount sufficient to achieve an 80% funded status and the minimum required contribution amount as required by ERISA.⁹ The trackers for pensions and OPEBs will continue to quantify the difference between the amount collected in rates and the actual cash payments into pension and OPEB funds to be tracked for future amortization. The pension and OPEB tracker balances as of May 31, 2021, will be amortized over eight years with the corresponding annual expense included in rates. The tracker will maintain a running balance of actual amounts paid and actual amounts collected in rates for the period occurring from June 1, 2021, until Spire's next rate case.

The Missouri property tax regulatory asset balance (issue 14a) for this case on December 31, 2020, was \$9,228,239 (East \$5,818,098 and West \$3,410,141), and will have an amortization period of 5 years, which results in an annual amortization expense of \$1,845,648 (East \$1,163,620 and West \$682,028). The Kansas property tax regulatory asset balance (issue 14b) for this case on December 31, 2020, was \$1,243,642, and will have an amortization period of four years, which results in an annual amortization expense of \$310,910 for Spire West.

The final balances of the regulatory assets will include a proration of property taxes paid for the calendar year 2021, property taxes collected from customers through base

⁸ August 12 Stipulation, para. 2.

⁹ July 30 Stipulation as Amended, para. 4.

rates and the Infrastructure System Replacement Surcharge, and successful Missouri property tax appeals that are associated with the property taxes paid during the period the Missouri property tax tracker was in effect (April 2018-2021). Spire will discontinue both the Missouri and Kansas property tax trackers effective on the effective date of rates in this case (issues 14 c and d). The August 12 Stipulation is attached to this order, marked as Attachment August 12.

Discussion

Commission Rule 20 CSR 4240-2.115 states that a nonunanimous stipulation may be considered as unanimous if seven days have passed and no other party has objected. As to the July 23 Stipulation, the August 5 Stipulation, and the August 12 Stipulation – more than seven days have passed and no party objected. Therefore, the Commission will consider those three stipulations as unanimous. They join in being considered unanimous with the July 30 Stipulation as Amended (discussed above).

After reviewing the July 23 Stipulation, the July 30 Stipulation as Amended, the August 5 Stipulation, and the August 12 Stipulation the Commission determines that the terms are reasonable resolutions of the issues addressed in each stipulation. Further, the Commission determines that each stipulation should be approved and the respective signatories of each stipulation ordered to comply with its terms.

As no party objected to any of the stipulations, as the final briefing deadline is pending, and to give the parties certainty as to the conclusion of the issues addressed by the various stipulations, the Commission finds this order should go into effect in less than thirty days' time.

THE COMMISSION ORDERS THAT:

1. The July 23 Stipulation is approved, and its terms are incorporated by reference. The July 23 Signatories are ordered to comply with the terms of the July 23 Stipulation.

2. The July 30 Stipulation as Amended is approved, and its terms are incorporated by reference. The July 30 Signatories are ordered to comply with the terms of the July 30 Stipulation as Amended.

3. The August 5 Stipulation is approved, and its terms are incorporated by reference. The August 5 Signatories are ordered to comply with the terms of the August 5 Stipulation.

4. The August 12 Stipulation is approved, and its terms are incorporated by reference. The August 12 Signatories are ordered to comply with the terms of the August 12 Stipulation.

5. This order shall become effective on September 25, 2021.



BY THE COMMISSION

A handwritten signature in black ink that reads "Morris L. Woodruff".

Morris L. Woodruff
Secretary

Silvey, Chm., Rupp, Coleman, Holsman, and
Kolkmeier CC., concur.

Hatcher, Regulatory Law Judge

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

In the Matter of Spire Missouri, Inc.’s d/b/a)
Spire Request for Authority to Implement a)
General Rate Increase for Natural Gas) File No. GR-2021-0108
Service Provided in the Company’s)
Missouri Service Areas)

NONUNANIMOUS STIPULATION AND AGREEMENT

COME NOW Spire Missouri Inc., d/b/a Spire (“Spire” or “Company”), the Missouri School Board Association (“MSBA”), and the Staff of the Missouri Public Service Commission (“Staff”) (collectively, “the Signatories”) by and through counsel, file this *Nonunanimous Stipulation and Agreement*, and respectfully state as follows:

BACKGROUND

1. On December 11, 2020, Spire filed a Request for Authority to Implement a General Rate Increase with the Missouri Public Service Commission.
2. MSBA applied for, and was granted, intervention.
3. After several discussions, the Signatories have reached a Stipulation and Agreement (“Agreement”) resolving all MSBA issues in this case among Signatories.
4. All other Parties¹ to this case have reviewed the Agreement and indicated that they have no objection.

AGREEMENT AMONG THE SIGNATORIES

5. The Signatories agree to amend Spire’s current School Transportation Program (“STP”) tariff, to reflect the following changes:

¹ All other Parties include the following: the Office of the Public Counsel, Midwest Energy Consumers Group, Legal Services of Eastern Missouri, Missouri Industrial Energy Consumers Group, Vicinity, Renew Missouri, National Housing Trust, Consumers Council of Missouri

a. Allow eligible school entities (“ESEs”) to select capacity from regionally available interstate pipelines as set forth in the tariff. Such request must be made in writing to the Company by September 1 of each year. Final determination of capacity release will be dependent upon operational availability as determined by the Company.

b. Better clarify that capacity will be provided to ESEs at cost. “At cost” shall be defined as: the blended capacity rate for all contracts on an interstate pipeline.

c. The formula for determination of how much capacity should be released during the winter and summer seasons will reflect 110% maximum daily usage based on the most recent 7 years of historical use. When historical use is not available, daily use will be determined by the Company using other available data as outlined in the tariff.

6. The proposed tariff, attached herein as Exhibit A, will be filed by Spire as a compliance tariff for this case upon approval of the Agreement. The attached specimen tariffs are to apply to both the East and West tariffs.

GENERAL PROVISIONS OF AGREEMENT

7. **Limitation of Scope:** This *Nonunanimous Stipulation and Agreement* is being entered into for the purpose of disposing of the issues specifically addressed herein. In presenting this *Nonunanimous Stipulation and Agreement*, none of the Signatories shall be deemed to have approved, accepted, agreed, consented or acquiesced to any procedural principle, and none of the Signatories shall be prejudiced or bound in any manner by the terms of this *Nonunanimous Stipulation and Agreement*, whether approved or not, in this or any other proceeding, other than a proceeding limited to the enforcement of the terms of this *Nonunanimous Stipulation and Agreement*, except as otherwise expressly specified herein. The Signatories further understand and agree that the provisions of this *Nonunanimous Stipulation and Agreement* relate only to the specific matters referred to in this *Nonunanimous Stipulation and Agreement*, and no Signatory

waives any claim or right which it otherwise may have with respect to any matter not expressly provided for in this *Nonunanimous Stipulation and Agreement*. The Signatories further understand and agree that no party to this *Nonunanimous Stipulation and Agreement* shall assert the terms of this Agreement as a precedent in any future proceeding.

8. **Interdependence and Non-Severability:** This *Nonunanimous Stipulation and Agreement* has resulted from negotiations and the terms hereof are interdependent. If the Commission does not approve this *Nonunanimous Stipulation and Agreement* in total, or approves it with modifications or conditions to which a Signatory objects, then this *Nonunanimous Stipulation and Agreement* shall be void and no Signatory shall be bound by any of its provisions. The agreements herein are specific to this proceeding and are made without prejudice to the rights of the Signatories to take other positions in other proceedings except as otherwise noted herein. If the Commission does not unconditionally approve this *Nonunanimous Stipulation and Agreement* without modification, and notwithstanding its provision that it shall become void, neither this *Nonunanimous Stipulation and Agreement*, nor any matters associated with its consideration by the Commission, shall be considered or argued to be a waiver of the rights that any Signatory has for a decision in accordance with RSMo. section 536.080 or Article V, Section 18, of the Missouri Constitution, and the Signatories shall retain all procedural and due process rights as fully as though this *Nonunanimous Stipulation and Agreement* had not been presented for approval, and any suggestions or memoranda, testimony or exhibits that have been offered or received in support of this *Nonunanimous Stipulation and Agreement* shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any further purpose whatsoever.

9. **Waiver of Procedural Rights:** If the Commission unconditionally accepts the specific terms of this *Nonunanimous Stipulation and Agreement* without modification, the Signatories waive, with respect to the issues resolved herein, their respective rights: (1) to call, examine and cross-examine witnesses pursuant to RSMo. section 536.070(2); (2) to present oral argument and/or written briefs pursuant to RSMo. section 536.080.1; (3) to the reading of the transcript by the Commission pursuant to section RSMo. 536.080.2; (4) to seek rehearing pursuant to RSMo. section 386.500; and (5) to judicial review pursuant to RSMo. section 386.510, provided however that the Verified Applications and Updates submitted by Spire on behalf of Spire East and Spire West shall be received into evidence for the sole purpose of providing an evidentiary foundation for this *Nonunanimous Stipulation and Agreement*. These waivers apply only to a Commission order respecting this *Nonunanimous Stipulation and Agreement* issued in this above-captioned cases and do not apply to any issues or matters raised in any prior or subsequent Commission order, or any issue or other matters not explicitly addressed by this *Nonunanimous Stipulation and Agreement*.

10. **Merger and Integration:** This *Nonunanimous Stipulation and Agreement* contains the entire agreement of the Signatories concerning the issues addressed herein. The intent of the Signatories to this *Nonunanimous Stipulation and Agreement* has been fully and exclusively expressed in this document and the attachments appended hereto.

WHEREFORE, the Signatories request the Missouri Public Service Commission issue an order approving the terms and conditions of this *Nonunanimous Stipulation and Agreement*.

Respectfully Submitted,

/s/Goldie T. Bockstruck

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ATTORNEYS FOR SPIRE MISSOURI INC.

CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the foregoing pleading was served on all parties to this case on 23rd day of July 2021 by electronic mail.

/s/ Goldie T. Bockstruck

P.S.C. MO. No. 9

Original

SHEET No. 15

Spire Missouri Inc. d/b/a/ Spire

For: Spire Missouri

EXPERIMENTAL SCHOOL TRANSPORTATION PROGRAM
STP

A. Overview:

Pursuant to Section 393.310 of the RSMo, the Company shall permit eligible school entities ("ESEs"), as defined in such section, to participate in an experimental program under which the natural gas supply and transportation requirements of participating ESEs are aggregated by a not-for-profit school association ("Association") on behalf of such ESEs. The Association shall be responsible for the acquisition of the ESEs' aggregated gas supplies and delivery of such supplies to the Company's distribution system in accordance with Section C below. The Company shall provide distribution service to the ESEs by delivering such gas supplies acquired by the Association to the ESEs' premises.

B. Availability of Service:

This service shall be available to all ESEs. By September 1 of each year, the Association shall provide the Company with an initial list of each school premise, including the address and the Company account number, where such service is to be provided starting the following November. By November 1 the Association may supplement such list so long as the additional projected aggregation volumes resulting from such supplement do not exceed the original projected volumes by more than 20%. The aggregation service for any customers added between September 1 and November 1 shall commence January 1.

C. Supply Planning Obligations:

1. By October 1 each year the Company shall provide the Association with an initial temperature based equation ("Delivery Schedule") which will be used by the Association as a guide to determining the daily amount of natural gas the Association must arrange for delivery into the Company's distribution system to meet the gas supply requirements of the participating schools during the subsequent 12 months ending October 31 period ("Aggregation Year"). However, the Company and the Association may make adjustments as needed to the requirements indicated by the Delivery Schedule in order to reflect the consumption pattern of the schools throughout the year and to minimize the accumulation of the imbalances as described in Section D below. The Delivery Schedule shall consist of the sum of the estimated base load and estimated heating load for all of the participating ESEs as such estimated loads are described in Sheet No. R-25 of the Company's tariff. The Normalization Adjustment Factors described in Sheet No. R-25 are set forth in Section I. (The equation will reflect, among other factors, unaccounted-for-gas, as a percentage of sales, that will be determined annually by the Company. The Company shall notify the Association of such percentage by October 1, which percentage shall consist of a base level of 2.5%, adjusted for the departure of actual unaccounted-for-gas from such base level in the previous Actual Cost Adjustment year.) By December 1 the Company shall provide the Association with a revised Delivery Schedule which will be used by

DATE OF ISSUE: December 11, 2020

DATE EFFECTIVE: January 10, 2021

ISSUED BY: Scott Weitzel, Managing Director, Regulatory & Legislative Affairs
Spire Missouri Inc., St. Louis, MO. 63101

P.S.C. MO. No. 9

Original

SHEET No. 15.1

Spire Missouri Inc. d/b/a/ Spire

For: Spire Missouri

EXPERIMENTAL SCHOOL TRANSPORTATION PROGRAM
STP

C. Supply Planning Obligations (continued):

the Association as a guide to determining the daily amount of natural gas the Association must arrange for delivery into the Company's distribution system to meet the gas supply requirements of the participating schools during the subsequent January 1 through October 31 period.

2. Once per week during the October 15 through April 30 period, the Company shall provide the Association with the forecasted daily temperature for the one week period beginning the next day. Such forecast is to be used by the Association with the Delivery Schedule, adjusted as described in Section C.1. above ("Adjusted Delivery Schedule"), to determine the daily delivery requirements for such week. If for any business day during the October 15 through April 30 period the Company or the pipeline issues a critical day flow order or period of curtailment, or the Company determines a system operational need, then by 9:00 a.m. of such day the Company shall provide the Association with the applicable following day's (days') forecasted daily temperature that is to be used by the Association with the Adjusted Delivery Schedule to determine the applicable following day's (days') delivery requirements. The information under this paragraph shall normally be provided by email.

D. Imbalances:

Any difference between the total volumes delivered to all of the participating ESEs and the volumes of gas nominated by the ESEs' agent for delivery into the Company's distribution system, after adjusting for the differences that arise from the Company's revenue cycle billing of customers and the calendar month purchases of gas supplies, shall be accumulated in an imbalance account. Any over-delivery or under-delivery of gas in such imbalance account shall be used to ratably increase or reduce the amount of gas the Association must arrange for daily delivery into the Company's distribution system in the subsequent month.

E. Transportation Capacity:

The Company will release to the participating ESEs or their agent, primary firm transportation capacity on Enable Mississippi River Transmission Corporation and/or Spire STL (for Spire East) and Southern Star Central (for Spire West) interstate pipelines at the Company's cost of such capacity in accordance with the capacity release procedures contained in the respective Federal Energy Regulatory Commission approved pipeline tariff. The cost of capacity shall be the blended capacity rate for all contracts on an interstate pipeline. Participating ESEs may also specify which of the aforementioned pipelines it would like to take capacity from by making request to the Company. Such requests must be made annually in writing, by September 1 of each year. Final determination on capacity release will be based on operational availability by the Company.

Such capacity shall be released to and taken by the party designated by the Association on a recallable basis, but will not be recalled by the Company unless requested by the Association and agreed to by the Company, or unless the Association fails to deliver gas supplies in accordance with the Adjusted Delivery Schedule, as further adjusted for any imbalance, as set forth in Section G. The amount of capacity released during the respective November through March winter month season and April through October summer month season shall equal 110% of the maximum daily use based on the most recent seven years of usage for each respective season, as adjusted for Association account additions and drops. If

such maximum daily use history is not available, Company shall estimate such maximum daily use based on other available data, including sample daily school use, school calendars, school cancellations, weather algorithms, maximum daily nominations and factors described in Sheet No. R-25 of the Company's tariff for such ESE and the peak monthly degree days that occurred during the most recent seven years.

DATE OF ISSUE: December 11, 2020

DATE EFFECTIVE: January 10, 2021

ISSUED BY: Scott Weitzel, Managing Director, Regulatory & Legislative Affairs
Spire Missouri Inc., St. Louis, MO. 63101

P.S.C. MO. No. 9

Original

SHEET No. 15.2

Spire Missouri Inc. d/b/a/ Spire

For: Spire Missouri

EXPERIMENTAL SCHOOL TRANSPORTATION PROGRAM
STP

E. Transportation Capacity (continued):

F. Billing, Payment and Reporting Responsibilities

Each month the Company shall bill each eligible entity for gas metered at each entity's premise at the non-gas distribution rates under which service is provided to such entity. In addition, the Company shall bill each ESE an Aggregation Fee and a Balancing Fee plus any additional charges and Incremental Costs as described in Sections G and H below.

Aggregation Fee

An ESE enrolled in the STP shall be assessed an Aggregation Fee of \$0.003 per Ccf for all gas delivered. This fee is subject to adjustment on an annual basis.

Balancing Fee

An ESE enrolled in the STP shall be assessed a Balancing Fee of \$0.002 per Ccf for all gas delivered through any meter on which EGM equipment is not installed. This fee is intended to recover costs for such customers associated with any difference between actual daily deliveries and actual daily consumption. This fee shall be credited to the Purchased Gas Adjustment Clause and is subject to adjustment on an annual basis.

Payment for such service shall be due the later of the due date appearing on each individual bill or ten days from the date the Company submits an aggregated electronic billing statement, if any, to the Association. In the absence of such an aggregated billing statement, the Company shall provide individual ESE monthly billing data in electronic format to the Association. The Company shall be responsible for the periodic remittance of gross receipts taxes to each municipality for the most recent applicable billing period based on the non-gas distribution billings made to each customer. The Association shall be responsible for the periodic remittance of gross receipts taxes to each municipality for the most recent applicable billing period based on the natural gas and transportation services purchased directly by the Association on behalf of the ESEs located within each such municipality.

DATE OF ISSUE: December 11, 2020

DATE EFFECTIVE: January 10, 2021

ISSUED BY: Scott Weitzel, Managing Director, Regulatory & Legislative Affairs
Spire Missouri Inc., St. Louis, MO. 63101

P.S.C. MO. No. 9

Original

SHEET No. 15.3

Spire Missouri Inc. d/b/a/ Spire

For: Spire Missouri

EXPERIMENTAL SCHOOL TRANSPORTATION PROGRAM
STP

G. Failure To Deliver Supplies:

As described above, the Association, on behalf of the ESEs, is obligated to deliver supplies into the Company's distribution system in accordance with the Adjusted Delivery Schedule, as further adjusted for any imbalance. In the event such supplies are not so delivered, the Company shall be entitled to convert the ESEs to regular sales service from the Company until the Association is able to resume the delivery of such supplies, and the aggregation service shall be temporarily suspended. The Company may terminate the aggregation service if the Association is unable to resume the delivery of such supplies within five business days, or if the Association has failed to make deliveries in accordance with the Adjusted Delivery Schedule for a third time within the same Aggregation Year. Except in a period when the Company's Basic Transportation customers are limited to their Daily Scheduled Quantities as described in Section C of the Company's Large Volume Transportation and Sales Service rate schedule, the ESEs shall have the option of paying the Unauthorized Use Charge for any volumes not delivered in accordance with the Adjusted Delivery Schedule. In the event the ESEs exercise this option, then such event will not be counted as a failure to deliver for purposes of this section. To the extent that the delivery failure occurs during a period when the Company's Basic Transportation customers are limited to their Daily Scheduled Quantities as described in Section C of the Company's Large Volume Transportation and Sales Service rate schedule, the Company shall bill the Association, on behalf of the ESEs, the Unauthorized Use Charge set forth in such section for each Ccf not delivered in accordance with the Adjusted Delivery Schedule.

H. Incremental Costs:

So as to ensure that this aggregation program will not have any negative impact on the Company or its other customers, and that the charges for the service produce revenues sufficient to recover all incremental costs of the service, charges for this service shall be adjusted, as necessary, to fully recover the incremental cost of providing the service, to the extent such costs are not otherwise recovered through other provisions of this tariff. Any under collection shall be recovered over a period of twelve months. Payments for capacity made available by the Company under Section E shall not be considered capacity release revenues, and shall be credited to the Deferred Purchase Gas Cost Account, provided that the Company may seek to recover, through an ACA adjustment, any losses in such revenues that the Company experiences as a result of making such capacity available, and provided further that the Company shall not be required to absorb the cost of any pipeline capacity formerly reserved to satisfy the requirements of the ESEs prior to the onset of the program.

DATE OF ISSUE: December 11, 2020

DATE EFFECTIVE: January 10, 2021

ISSUED BY: Scott Weitzel, Managing Director, Regulatory & Legislative Affairs
Spire Missouri Inc., St. Louis, MO. 63101

P.S.C. MO. No. 9

Original

SHEET No. 15.4

Spire Missouri Inc. d/b/a/ Spire

For: Spire Missouri

EXPERIMENTAL SCHOOL TRANSPORTATION PROGRAM
STP

I. Normalization Adjustment Factors:

The Normalization Adjustment Factors for each month to be used in the derivation of the Delivery Schedule described in Section C above are as follows:

October	1.2
November	1.3
December	1.6
January	1.8
February	1.7
March	1.6
April	1.3
May	1.2
June	1.1
July	1.0
August	1.0
September	1.1

J. Disposition of Gas Cost Differences Accrued Prior to November 1, 2007

Any differences accrued under the program prior to November 1, 2007 between the Association's cost of gas, including the aggregation and balancing fee, and the gas costs billed to the ESEs through the Company's Purchased Gas Adjustment rates shall continue to be flowed through to the ESEs until such cost differences are extinguished.

DATE OF ISSUE: December 11, 2020

DATE EFFECTIVE: January 10, 2021

ISSUED BY: Scott Weitzel, Managing Director, Regulatory & Legislative Affairs
Spire Missouri Inc., St. Louis, MO. 63101

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

In the Matter of Spire Missouri Inc.’s d/b/a)
Spire Request for Authority to Implement a)
General Rate Increase for Natural Gas) **Case No. GR-2021-0108**
Service Provided in the Company’s)
Missouri Service Areas.)

PARTIAL STIPULATION AND AGREEMENT

COMES NOW, Spire Missouri Inc. (“Spire” or “the Company”), the Staff of the Missouri Public Service Commission (“Staff”), Midwest Energy Consumers Group (“MECG”), Missouri Industrial Energy Consumers (“MIEC”), Consumers Council of Missouri, Missouri School Board Association, Vicinity Energy Kansas City, and the Office of the Public Counsel (“OPC”), (collectively the “Signatories”), and state the following for this Partial Stipulation and Agreement (“Stipulation”) to resolve certain issues in this case.

1. Legal Services of Eastern Missouri, Renew Missouri and National Housing Trust, are not signatories to this Stipulation. However, counsel for each have stated they have no objection to this Stipulation.

2. The Signatories agree to settle the following issues:

- COVID-19 Accounting Authority Order (“AAO”) (Issue List #2)
- Pensions/OPEBs (Issue List #3)
- Lobbying (Issue List #4)
- Dues and Donations (Issue List #5)
- PSC Assessment (Issue List # 6)
- Credit Card Processing Fees (Issue List #7)
- Severance Expenses (Issue List #9)
- Red Tag/ One-Time Energy Efficiency Program (Issue List #10)
- Insurance Expense (Issue List #11)
- Injuries and Damages (Issue List #12)
- Property Tax (Issue List # 14)
- City Earnings Tax (Issue List #17)

- Billing Determinants/Revenues (Issue List #20)
- Propane Facilities (Issue List #21)
- Research & Development Allowance (Issue List # 22)
- Rate Case Expense (Issue List #23)
- Certificate of Convenience and Necessity Disallowance (Issue #25)
- Automated Meter Reading Opt-Out (Issue List #27)
- Gas Supply Incentive Plan (“GSIP”) (Issue List # 28)
- Purchased Gas Adjustment (“PGA”) (Issue List #29)
- Economic Development Rider (“EDR”) (Issue List # 31)
- Negotiated Gas Service Rider (“NGSR”) (Issue List #32)
- Miscellaneous Charges (Issue List #33)
- Cash-Out Balancing (Issue List #34)
- Carbon Neutral Initiative Program (Issue List #35)
- Renewable Natural Gas Program (“RNG”) (Issue List #36)
- Renewable Natural Gas Procurement (Issue List #37)
- Rate Schedule Elimination (Issue List #38)
- Seasonal PGA (Issue List #39)
- Multifamily Developer Subsidy (Issue List #40)
- Facilities Extension Tariff (Issue List #41)
- Growing Missouri Tariff (Issue List #42)
- Customer Choice Program (Issue List #43)
- Residential Retention Option (Issue List # 44)
- Miscellaneous Tariff Issues (Issue List #45)
- Intrastate Transportation Tariff (Issue List #46)
- Non-Residential Rate Design (Issue List ##47-48)
- Transition from Therms to Ccf (Issue List #49)
- Interclass Revenue Responsibility (Issue List #50)
- Transportation Customers (Issue List #52)
- Bad Debt/Uncollectible (Issue List #54)
- Infrastructure System Replacement Surcharge (“ISRS”)
- Unmetered Gas Light Class
- Energy Efficiency Rebates
- Cost of Service Studies

COVID-19 ACCOUNTING AUTHORITY ORDER (“AAO”)

3. The Signatories agree that Spire will recover its COVID-19 Accounting Authority Order (“AAO”) in the amount of \$6,231,309 for the period of March 1, 2020, through March 31, 2021. These amounts should be recovered through a five-year amortization. These amounts include the foregone late payment fees and reconnect/disconnect fees that Spire Missouri

was authorized to defer in Case No. GU-2020-0376. The unamortized balance of the COVID-19-AAO will not be included in the rate base.

PENSIONS AND OPEBS

4. The Signatories agree that the appropriate amount of pension contributions to include in rates is an amount sufficient to achieve an 80% funded status and minimum required contribution amounts, as required by the federal ERISA legislation. The Signatories further agree that the amount of pension contributions will continue to be tracked by the Company.

AGREED RATE ITEMS

5. The Signatories agree to an increase of \$587,904 to the final aggregate revenue requirement¹ for the settlement of the following items: Dues and Donations, PSC Assessment, Certificate of Convenience and Necessity Costs, City Earnings Tax, Bad Debt, Rate Case Expense, Insurance Expense, and Injuries & Damages. This expense figure excludes all costs associated with the challenged employment discrimination lawsuit discussed in the testimony of OPC witness Geoff Marke. This aggregate figure was derived as a result of extensive negotiations among the Signatories regarding the appropriate value of these issues individually, and in the opinion of all Signatories, represents a just and reasonable settlement with respect to these issues. The agreed cost of service number includes \$382,410 of rate case expense, which will be included beginning when new rates are established, and end when those rates are replaced by new rates.

¹ This paragraph does not indicate that any Party is in agreement to a total revenue requirement in this case. The Signatories agree that no further adjustments to these issues will be made in this case.

RED TAG PROGRAM AND ONE-TIME ENERGY EFFICIENCY PROGRAM

6. The Company's Red Tag Program and one-time energy efficiency program costs will not be included in the Company's rate base.

PROPERTY TAX

7. The Signatories agree that Spire will discontinue the Missouri property tax tracker and the Kansas property tax tracker effective on the date new rates go into effect for this case. Staff, OPC and the Company will work together to determine the appropriate accounting treatment and dollar figure of formerly tracked amounts for Missouri property tax.

RESEARCH AND DEVELOPMENT (R&D)

8. The Company agrees to withdraw its request for R&D funds and therefore it will not be included in rates.

GAS SUPPLY INCENTIVE PLAN ("GSIP")

9. The Signatories agree that the Company will discontinue the GSIP mechanism in this rate case.

PURCHASED GAS ADJUSTMENT ("PGA")

10. The Signatories agree that Spire will have a single, combined set of definitions and methodology for its PGA for both territories and Spire will maintain two separate PGA rates, one for Spire East and one for Spire West. The Signatories will work together to draft and file a set of mutually agreeable tariffs sheets with the Commission by August 17, 2021. If the parties are unable to agree on tariff language, any Signatory may file its own proposed tariff sheet on August 17 implementing this provision, in which event the parties request the issue to be taken up at the August 23, 2021 true-up evidentiary hearing.

ECONOMIC DEVELOPMENT RIDER (“EDR”)

11. The Signatories agree that the threshold for the Company’s Economic Development Rider is lowered to 250,000 Ccf. All other tariff provisions remain the same as prior to this rate case.

NEGOTIATED GAS SERVICE RIDER (“NGSR”)

12. The Signatories agree that the threshold for the Company’s NGSR is lowered to 250,000 Ccf. All other tariff provisions remain the same as prior to this rate case.

CASH-OUT BALANCING

13. The Signatories agree that the Company’s cash-out balancing of transportation customers as it is currently being used in Spire West will also apply to Spire East transportation customers as a result of this rate case.

CARBON NEUTRAL INITIATIVE PROGRAM

14. Spire agrees to withdraw its request for a carbon neutral program as part of this rate case proceeding, and the Signatories understand and agree that the Company may file a similar, revenue neutral subscription program between rate cases and that the Commission may consider such a program outside the context of a general rate case proceeding. Nothing contained in this paragraph prohibits any Signatory from making any argument for or against such a program including, without limitation, arguments regarding the legality of such a program

RENEWABLE NATURAL GAS PROGRAMS (“RNG”)

15. The Company withdraws its request for an RNG program as part of this rate case proceeding, with the understanding and agreement among the Signatories that the

Company may file a similar, revenue neutral subscription program between rate cases and that the Commission may consider such a program outside the context of a general rate case proceeding. Nothing contained in this paragraph prohibits any Signatory from making any argument for or against such a program including, without limitation, arguments regarding the legality of such a program.

RENEWABLE NATURAL GAS PROCUREMENT

16. The Signatories agree and understand that Spire is no longer seeking approval for the procurement of renewable natural gas as part of this rate case. Nothing contained in this paragraph prohibits the Company from proposing or participating in any program enabled by recently passed 2021 legislation (Missouri HB 734). Nothing contained in this paragraph prohibits any Signatory from making any argument for or against such a program including, without limitation, arguments regarding the legality of such a program.

RATE CLASS SCHEDULE ELIMINATION

17. The Signatories agree that the Company's Vehicular Fuel and Interruptible customer classes shall be eliminated. The customers in these classes will be placed into the appropriate remaining rate class based upon their annual usage. The Company's Large Volume customer class will remain as a result of this Stipulation. The Company will contact the customers in those rate classes to inform and educate them of the new tariff assignment.

CUSTOMER CHOICE PROGRAM

18. The Signatories agree that the Company's proposal for a Customer Choice Program, consisting of two pilot rate options for its residential customers, is withdrawn and will not be included in the rates resulting from this case.

RESIDENTIAL RETENTION OPTION

19. The Signatories agree that Staff's proposal for a residential retention option is withdrawn and will not be included in the rates resulting from this case.

MISCELLANEOUS TARIFF ISSUES

20. **Miscellaneous Tariff Issues**

a. Single Rate Book

The Signatories agree to Spire having a consolidated single tariff book for Spire Missouri. The Spire East tariff book (P.S.C. MO. No. 7) will be combined with the Spire West tariff book (P.S.C. MO. No. 8) to create tariff book P.S.C. MO. No. 9. Spire East and Spire West will maintain separate rate schedules within P.S.C. MO. No. 9 as currently provided in P.S.C. MO. Nos. 7 and 8, except for tariff provisions identified in this stipulation specifically addressing tariff items.

b. Consolidation of Rate Districts

The Signatories agree that the rate districts will not be consolidated as part of this rate case, leaving Spire East and Spire West as separate rate districts within the consolidated tariff book.

c. Rules and Regulation "Rendering and Payment of Bills."

The Signatories agree that there will be no changes to this section of the Company's Rules and Regulations.

d. Rules and Regulations "Resale"

The Signatories agree that there will be no changes to this section of the Company's Rules and Regulations.

e. Rules and Regulations "Customer Liability"

The Signatories agree that there will be no changes to this section of the Company's Rules and Regulations

f. Rules and Regulations "Usage Estimating Procedure"

The Signatories agree that there will be no changes to this section of the Company's Rules and Regulations, specifically Sheet R-25.

g. Rules and Regulations "Company Inspection of Customer Premises"

The Signatories agree to accept the Company's proposed changes to Rules and Regulations, Sheet No R-13, paragraph 16 "Company Inspection of Customer Premises" as follows:

A. Where service has been discontinued by shutting off the gas supply and service is requested by a new customer, before such service is reestablished, Company shall make an inspection of the premises to determine that they are in a gas safe condition. Such new customer shall make access to the premises available to Company so that such inspection may be made.

B. In any case where Company discovers that a dangerous condition exists with regard to customer's appliances, equipment or piping, it may without notice, shut off the service and immediately notify customer. Service shall not be resumed until such dangerous condition has been eliminated.

h. Other proposed changes

The Signatories agree that Spire's proposed tariff changes, other than those specifically identified within this Stipulation (or that are specifically addressed as a separately numbered issue in this case), will not be implemented except to reflect the elimination of certain rate classes as set forth elsewhere in this Stipulation.

INTRASTATE TRANSPORTATION TARIFF

21. The Signatories agree that the Company's intrastate transportation tariff will continue to serve the customer that utilizes this tariff.

CONVERSION FROM THERMS TO CCF MEASUREMENT

22. The Signatories agree that Spire will bill all of its customers on a per Ccf basis and eliminate the use of billing customers on a per Therm basis, which will allow consistent measurement units for Spire's customers across the State. Spire commits to engaging with affected customers to educate them on the conversion of Therms to Ccf billing through a combination of website and social media platforms, bill inserts, and to add an informational description of the change on the actual bill.

INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE ("ISRS")

23. The Signatories agree that there is a single Spire Missouri Inc ISRS rate cap, and further agree that the Company will maintain separate Spire East and Spire West ISRS rates. Additionally, there is nothing in this Stipulation that prohibits the Company from proposing a change to the ISRS in its next general rate case and nothing prohibits any other party from opposing a change to the ISRS in the Company's next general rate case.

UNMETERED GAS LIGHT CLASS

24. The Signatories agree that Company will undertake an evaluation of the estimated usage used to calculate the rates for the Unmetered Gas Light Class prior to filing its next general rate case.

ENERGY EFFICIENCY

25. The Signatories agree that the energy efficiency rebates will remain at current levels at this time.

COST OF SERVICE STUDIES

26. The Signatories agree that Spire will file a Cost of Service ("COS") study and Class Cost of Service ("CCOS") study in the next general rate case for Spire East and for Spire

West, separately. The Company is not prohibited from also filing consolidated COS and CCOS studies in the Company's next general rate case proceeding.

CREDIT CARD PROCESSING FEES

27. The Signatories agree that credit card processing fees will continue to be included in rates.

PROPANE FACILITIES

28. The Signatories agree that the Company's propane storage and vaporization assets will continue to be treated as used and useful, and included in rates and rate base. All revenue and expenses associated with propane operations will continue to be included in the Company's cost of service for purposes of this case, and will continue to be accounted for in the same manner as set forth in the Stipulation in Case No. GR-2017-0215. The Signatories further agree that Spire may seek different accounting treatment for the propane facilities in the future through a case filing including, without limitation, in a general rate case.

AUTOMATED METER READING OPT-OUT TARIFF

29. The Signatories agree that Spire's Rules and Regulations "Adjustment for Heat Content" will be renamed to "Automated Meter Reading Opt-Out" that permits customers to opt-out of using an automated meter reading device. The Signatories agree that this tariff will include a \$100 set-up charge along with a \$30 monthly charge and that customer notice documents will be provided at or before time of meter installation informing customers that they may opt-out at any time. The one-time meter set-up charge will apply only to customers who request to opt out after initial standard meter installation. Compliance tariffs will also define Spire's standard and non-standard meter equipment.

Spire agrees to meet with OPC and Staff for feedback on the Company's notice documents and customer information plan no later than September 10, 2021.

MISCELLANEOUS CHARGES

30. The Signatories agree that the miscellaneous charges will include consolidated language to be consistent across the Company's service territories. The Signatories further agree that the Reconnection Charge will be \$65.00; the Service Initiation charge will be \$25.00; the disconnection charge will remain the same; the Service Relocation Charges to relocate or extend a service line will be: "Base cost (Up to 10 feet) will be \$150.00 and anything over will be an additional \$8.00 per foot."

MULTIFAMILY DEVELOPER SUBSIDY

31. The Company withdraws its proposal for a multifamily developer subsidy.

FACILITIES EXTENSION TARIFF

32. The Signatories agree that Spire has withdrawn its proposed tariff amendments to the facilities extension tariff sheet. The Signatories agree that there will be no changes to the facilities extension tariff as a result of this rate case.

GROWING MISSOURI TARIFF

33. The Company withdraws its proposal for a Growing Missouri Tariff.

SEVERANCE EXPENSE

34. No severance expense will be included in rates.

BILLING DETERMINANTS AND RETAIL RATE REVENUE

35. The Signatories agree to the billing determinants attached as Appendix A, except as provided below.

36. The Signatories agree that the retail revenues for each rate class are:

<u>Spire West Rate Classes</u>	<u>Total MO Normalized Revenue</u>
Residential Service	\$ 176,164,288
Small General Service	\$ 17,367,161
Large General Service	\$ 15,605,283
Large Volume Service	\$ 230,764
Unmetered Gaslight	\$ 1,270
Transportation	\$ 16,129,779
	\$ 225,498,544

<u>Spire East Rate Class</u>	<u>Total MO Normalized Revenue</u>
Residential Service	\$ 276,171,874
Small General Service	\$ 29,185,361
Large General Service	\$ 26,954,133
Large Volume Service	\$ 1,005,526
Unmetered Gaslight	\$ 42,763
Interruptible	\$ 544,840
General LP	\$ 12,417
Vehicular	\$ 24,746
Large Volume Transportation	\$ 14,902,508
	\$ 348,844,169

CLASS REVENUE REQUIREMENTS

37. The Signatories agree that for Spire East the Residential (“RES”), Small General Service (“SGS”), Large General Service (“LGS”) and Large Volume Service (“LVS”) rate schedules shall receive an equal percent increase to each class.

38. The Signatories agree that for Spire West the Residential, Small General Service, Large General Service and Large Volume Service rate schedules shall receive an equal percent increase to each rate class, net of the allocation to transportation customers as referenced in paragraph 39.

TRANSPORTATION CUSTOMERS

39. The Signatories agree to the following provisions related to the transportation rate schedules for Spire East and Spire West’s Large General Service and Large Volume Transportation Customers:

a. The Signatories agree that the provisions of the Spire West Large General Gas Service rate schedules pertaining to transportation service will be moved to new schedules to be titled “Transportation Service.” All provisions including rates will remain unchanged (unless minor, non-substantive formatting changes are made necessary by the move) except that the Customer Charge – per month will increase from \$130.17 to \$180.80.

b. The Signatories agree that the provisions of the Spire West Large Volume rate schedules pertaining to transportation service will be moved to new schedules to be titled “Large Volume Transportation Service.” All provisions including rates will remain unchanged (unless minor, non-substantive formatting changes are made necessary by the move) except that the Fixed Monthly Charge will increase from \$1095.27 to \$1145.90.

c. The Signatories agree that the provisions including rates of the Spire East Large Volume Transportation and Sales Service rate schedules will remain unchanged.

SPIRE EAST NON-RESIDENTIAL, NON-TRANSPORTATION RATE DESIGN

40. The signatories agree that the billing determinants for Interruptible Class customers shall be moved to the LGS class determinants, and that the billing determinants for Vehicular Fuel Class customers shall be moved to the SGS class determinants. The rates for the classes shall receive a uniform increase and will be adjusted to Ccf from Therms.

SPIRE WEST NON-RESIDENTIAL, NON-TRANSPORTATION RATE DESIGN

41. The signatories agree to the following determinants for the indicated classes constituting the General Service Group, to be used to develop rates with the following objectives:

Class	Customer Charge	Summer Block 1	Summer Block 2	Winter Block 1	Winter Block 2	Block Break Point
SGS	362,517	54,962,921	124,029			5,000
LGS	36,274	12,772,691	1,467,378	43,413,048	9,829,559	5,000
LVS	237	512,218	495,478	1,144,811	1,283,736	36,000

- a) Increase the SGS, LGS, and LVS customer charges by the approximate Group-average increase, except that values may be modified to \$0.25 or even-dollar values;
- b) LGS charges shall be uniform by season and block, with the initial value for all blocks to be set to the current winter Block 1 value, to be increased by approximately 109.5%;
- c) The SGS charge for up to 5,000 Ccf/Month will be set approximately 15%-20% higher than the LGS charge;

The SGS charge for usage in excess of 5,000 Ccf/Month will be set 25% higher than the SGS charge for usage up to 5,000 Ccf/Month.

d) The LVS volumetric charges will be increased 125% of the value used to adjust the LGS rates (for example, if the LGS flat rate is 109.5% of the current winter rate, the LVS volumetric rates will be increased by 136.9%), and the second block will begin at 36,000 Ccf/Month instead of 30,000 Ccf/Month.

An example reflecting a target revenue for the General Service Group of \$40,192,527 is provided below:

Class	Customer Charge	Summer Block 1	Summer Block 2	Winter Block 1	Winter Block 2	Block Break Point
SGS	\$ 37.50	\$ 0.15723	\$ 0.19654	Same as Summer		5,000
LGS	\$ 185.00	\$ 0.13268	Same as Summer Block 1			
LVS	\$ 1,535.00	\$ 0.04301	\$ 0.02850	\$ 0.06890	\$ 0.05375	36,000

SEASONAL PGA RATE

42. The Company withdraws its proposal for a Seasonal PGA rate.

CERTIFICATE OF CONVENIENCE AND NECESSITY DISALLOWANCE

43. The Signatories agree that the Company's revenue requirement reflects an adjustment to plant investment related to the Company's service area expansions in Case Nos. GA-2020-0105, GA-2019-0226 and GA-2019-0210. The Company's plant records will specifically identify all investment related to the Company's expansion in these areas and be subject to review in Spire's next rate case.

GENERAL PROVISIONS

44. Except as otherwise expressly specified herein, none of the signatories to this Stipulation and Agreement shall be deemed to have approved or acquiesced in any

ratemaking or procedural principle, including, without limitation, any method of cost determination or cost allocation, depreciation or revenue-related method, or any service or payment standard; and none of the signatories shall be prejudiced or bound in any manner by the terms of this Stipulation and Agreement in this or any other Commission or judicial review or other proceeding, except as otherwise expressly specified herein. Nothing in this Stipulation and Agreement shall preclude the Staff and OPC in future proceedings from providing recommendations as requested by the Commission nor limit Staff's and OPC access to information in any other proceedings. Nothing in this Stipulation and Agreement shall be deemed a waiver of any statute or Commission regulation.

45. This Stipulation and Agreement has resulted from extensive negotiations among the signatories and the terms hereof are interdependent. In the event that the Commission does not approve this Stipulation and Agreement, or approves this Stipulation and Agreement with modifications or conditions to which a Party to this proceeding objects, this Stipulation and Agreement shall be void and no signatory shall be bound by any of the agreements or provisions hereof.

46. In the event the Commission accepts the specific terms of this Stipulation and Agreement, the Parties waive, with respect to the issues resolved herein: their respective rights pursuant to Section 536.080.1 (RSMo. 2016) to present testimony, to cross-examine witnesses, and to present oral argument and written briefs; their respective rights to the reading of the transcript by the Commission pursuant to Section 536.070. (RSMo. 2016); and their respective rights to judicial review of the Commission's Report and Order in this case pursuant to Section 386.510 (RSMo. Supp. 2020). These waivers apply only to a Commission order regarding the issues addressed in this Stipulation in this above-

captioned proceeding, and do not apply to any matters raised in any prior or subsequent Commission proceeding, or any matters not explicitly addressed by this Stipulation.

47. The Signatories agree that all of the prefiled testimony submitted in this case, as well as affidavits prepared and filed by any of the Parties in lieu of a Memoranda in Support, that relates solely to any issue or issues resolved by this Stipulation and Agreement shall be offered into evidence without the necessity of the respective witnesses taking the stand. Any prefiled testimony in this case, relating, regarding, or addressing any issue in this case that is not resolved by this Stipulation shall still require the due procedural process for the submission of evidence including, without limitation, the laying of foundation and the submission for cross-examination.

48. Signatories shall have the right to provide, at any agenda meeting at which this Stipulation and Agreement is noticed to be considered by the Commission, whatever oral explanation the Commission requests. Staff shall, to the extent reasonably practicable, provide the other Parties with advanced notice of the agenda in which Signatories may respond to the Commission's request for information. Any oral explanation shall be subject to public disclosure, except to the extent it refers to matters that are privileged, highly confidential, or proprietary.

49. If the Commission so requests, the Staff shall file suggestions or a memorandum in support of this Stipulation. Each of the other Parties shall be served with a copy of any such suggestions or memorandum and shall be entitled to submit to the Commission, within five (5) days of receipt of Staff's suggestions or memorandum, responsive suggestions or a responsive memorandum which shall also be served on all parties to the case. The contents of any memorandum provided by any party are its own and are not acquiesced in

or otherwise adopted by the other Parties in this case, whether or not the Commission issues an Order approving this Stipulation.

50. To assist the Commission in its review of this Stipulation, the Signatories also request that the Commission advise them of any additional information the Commission may desire from the Signatories relating to the matters addressed in this Stipulation, including any procedures for furnishing such information to the Commission.

51. The non-signatory parties to this case have had an opportunity to review this Partial Stipulation and Agreement and have indicated they will not object to it or request a hearing on the issues resolved.

WHEREFORE, for the foregoing reasons, the undersigned Parties respectfully request that the Commission issue its Order approving all of the specific terms and conditions of this Stipulation and Agreement.

Respectfully Submitted,

/s/Goldie T. Bockstruck

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Certificate of Service

I hereby certify that a true and correct copy of the foregoing was served, either electronically or by hand delivery or by First Class United States Mail, postage prepaid, to the parties of record as set out on the official Service List maintained by the Data Center of the Missouri Public Service Commission for this case, **on this 30th day of July, 2021.**

s/ _____

Spire East Billing Determinants			
GR-2021-0108			
RESIDENTIAL	Current Rates	Billing Determinants	Old Revenue
Customer Charge	\$ 22.00	7,406,835	\$ 162,950,360
Winter billing months (November-April)	\$ 0.23330	420,316,068	\$ 98,059,739
Summer billing months (May-October)			
First 50 therm	\$ 0.20994	64,964,802	\$ 13,638,711
In excess of 50 therm	\$ 0.25435	5,988,069	\$ 1,523,065
Total Revenue		491,268,939	\$ 276,171,874
SMALL GENERAL SERVICE			
Customer charge	\$ 35.00	421,200	\$ 14,742,004
Charge for gas per therms	\$ 0.20241	71,356,934	\$ 14,443,357
Total Revenue		71,356,934	\$ 29,185,361
LARGE GENERAL SERVICE			
Customer charge	\$ 125.00	67,165	\$ 8,395,616
Charge for gas per therms	\$ 0.13220	140,382,127	\$ 18,558,517
Total Revenue		140,449,292	\$ 26,954,133
UNMETERED GAS LIGHT			
Customer charge	\$ 6.00	860	\$ 5,158.62
Lights 3 cubic feet or less			
each initial	\$ 5.14	7,316	\$ 37,604.24
each additional	\$ 2.70		
Lights in excess of 3 feet			
first 3 cubic ft hourly input rating per light	\$ 5.14		
each additional	\$ 2.70		
Total Revenue		7,316	\$ 42,762.86

INTERRUPTIBLE			
Customer charge	\$ 837.40	228	\$ 190,927
Commodity charge			
First 100,000 therms	\$ 0.10440	3,374,752	\$ 352,324
in excess of 100,000 therms	\$ 0.08083	19,653	\$ 1,589
Total Revenue		3,394,404	\$ 544,840
LP			
Customer charge	\$ 17.94	428	\$ 7,673
per gallon	0.22197	21,373	\$ 4,744
Total Revenue		21,373	\$ 12,417
VEHICULAR FUEL			
Customer charge	\$ 23.38	71	\$ 1,660
Gas used per therm	\$ 0.05644	409,039	\$ 23,086
Total Revenue		409,039	\$ 24,746
LARGE VOLUME			
Customer charge	\$ 914.25	468	\$ 427,869
Demand charge	\$ 0.95	463,939	\$ 440,742
Commodity charge			
First 36,000 therms	\$ 0.02502	5,470,267	\$ 136,866
Excess 36,000	\$ 0.00701	7,157	\$ 50
Total Revenue		5,477,424	\$ 1,005,527
Transportation			
Customer charge	\$ 2,131.41	1,878	\$ 4,002,788
Reservation charge	\$ 0.60	13,563,740	\$ 8,138,244
Transport Charge			
First 36,000 therms	\$ 0.02509	56,665,689	\$ 1,421,742
Excess 36,000	\$ 0.01050	124,916,150	\$ 1,311,620
Commodity Charge			
First 36,000 therms	\$ 0.02509	207,736	\$ 5,212
Excess 36,000	\$ 0.01050	1,026,520	\$ 10,778
Authorized overruns	0.04701	257,900	\$ 12,124
Total Revenue		183,073,995	\$ 14,902,508

Spire West Billing Determinants			
GR-2021-0108			
RESIDENTIAL	Current Rates	Billing Determinants	Revenue
Customer Charge	\$ 20.00	5,919,578	\$ 118,391,565
Winter billing months (November-April)	\$ 0.15637	323,480,273	\$ 50,582,610
Summer billing months (May-October)			
First 50 CCF	\$ 0.14073	46,655,930	\$ 6,565,889
In excess of 50 CCF	\$ 0.17362	3,595,341	\$ 624,223
Total Revenue		373,731,544	\$ 176,164,288
SMALL GENERAL SERVICE			
Customer charge	\$ 30.00	352,718	\$ 10,581,553
Charge for gas per Ccf	\$ 0.11495	59,030,952	\$ 6,785,608
Total Revenue		59,030,952	\$ 17,367,161
LARGE GENERAL SERVICE (Total)			
Customer Charge	\$ 130.17	48,842	\$ 6,357,749
EGM	\$ 25.00	2,700	\$ 67,500
Winter (November -March)	\$ 0.13268	56,912,124	\$ 7,551,101
Summer (April - October)	\$ 0.07646	21,304,383	\$ 1,628,933
Total Revenue		78,216,508	\$ 15,605,283
LARGE GENERAL SERVICE (Sales)			
Customer Charge	\$ 130.17	46,142	\$ 6,006,290
Winter (November -March)	\$ 0.13268	48,287,350	\$ 6,406,766
Summer (April - October)	\$ 0.07646	17,718,281	\$ 1,354,740
Total Revenue		66,005,631	\$ 13,767,795

LARGE GENERAL SERVICE (Transport)			
Customer Charge	\$ 130.17	2,700	\$ 351,459
EGM	\$ 25.00	2,700	\$ 67,500
Winter (November -March)	\$ 0.13268	8,624,775	\$ 1,144,335
Summer (April - October)	\$ 0.07646	3,586,102	\$ 274,193
Total Revenue		12,210,876	\$ 1,837,487
LARGE VOLUME SERVICE (Sales)			
Fixed monthly charge	\$ 1,095.27	168	\$ 184,005
Volumetric delivery			
Winter (November - March)			
First 30,000 Ccfs	\$ 0.05512	642,060	\$ 35,390
All additional gas	\$ 0.04300	12,606	\$ 542
Summer (April - October)			
First 30, 000 Ccfs	\$ 0.03441	314,620	\$ 10,826
All additional gas	\$ 0.02280		
Total Revenue		969,286	\$ 230,764
LARGE VOLUME SERVICE (Transport)			
Fixed monthly charge	\$ 1,095.27	5267	\$ 5,768,787
EGM	\$ 25.00	5,735	\$ 143,375
Additional Meters	\$ 293.38	468	\$ 137,302
Volumetric delivery			
Winter (November - March)			
First 30,000 Ccfs	\$ 0.05512	36,994,512	\$ 2,039,138
All additional gas	\$ 0.04300	100,227,259	\$ 4,309,772
Summer (April - October)			
First 30, 000 Ccfs	\$ 0.03441	38,258,834	\$ 1,316,486
All additional gas	\$ 0.02280	105,911,668	\$ 2,414,786
Total Revenue		281,392,272	\$ 16,129,646
UNMETERED GAS LIGHT			
CUSTOMER-PER GAS LIGHT	\$ 4.41	288	\$ 1,270

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

In the Matter of Spire Missouri, Inc.’s d/b/a)	
Spire Request for Authority to Implement a)	
General Rate Increase for Natural Gas)	File No. GR-2021-0108
Service Provided in the Company’s)	
Missouri Service Areas)	

NONUNANIMOUS STIPULATION AND AGREEMENT

COME NOW Spire Missouri Inc., d/b/a Spire (“Spire” or “Company”), the Staff of the Missouri Public Service Commission (“Staff”), the Office of the Public Counsel (“OPC”), Consumers Council of Missouri (“CCM”), Renew Missouri (“Renew MO”), National Housing Trust (“NHT”), and Legal Services of Eastern Missouri (“LSEM”) (collectively, “the Signatories”) by and through counsel, file this *Nonunanimous Stipulation and Agreement*, and respectfully state as follows:

BACKGROUND

1. On December 11, 2020, Spire filed a Request for Authority to Implement a General Rate Increase with the Missouri Public Service Commission.
2. CCM, Renew MO, NHT, and LSEM applied for, and were granted, intervention.
3. After several discussions, the Signatories have reached a Stipulation and Agreement (“Agreement”) resolving all low-income and energy efficiency issues, and certain other issues, in this case.
4. All other Parties¹ to this case have reviewed the Agreement and indicated that they have no objection.

¹ All other Parties include the following: Midwest Energy Consumers Group, Missouri Industrial Energy Consumers Group and Vicinity Energy Kansas City, Inc., Missouri School Board Association

AGREEMENT AMONG THE SIGNATORIES

5. **Residential Customer Charge** – The Signatories agree to continue Spire’s current residential customer charge of \$22 for Spire East and \$20 for Spire West as a component of the design of new rates to be set by the Commission in this case.

6. **Gross Receipts Tax (“GRT”)** – The Signatories agree that no adjustment will be made to revenue requirement with regard to the GRT issues raised in this case. Spire will calculate the GRT line item on customer bills in conformity with its tariff and applicable laws. The OPC will withdraw its positions raised regarding GRT.

7. **Limited Income Programs**

- ***Payment Partner Program*** - Spire agrees to change the name of its “Low-Income Energy Affordability Program” to the “Payment Partner Program”.
- ***Spire Limited-Income Collaborative Meetings*** - Spire agrees to hold collaborative quarterly planning and implementation meetings regarding its limited income programs with interested stakeholders (such as Staff, OPC, Consumers Council, NHT, Renew MO, and LSEM, together with Spire, collectively “the Collaborative”) to discuss program progress to date, forecasts on needs, and suggestions for improvement. The Signatories also agree to hold its first collaborative meeting by October 1, 2021.
- ***Referral to energy efficiency programs*** - Spire agrees to work with partners to automatically refer customers participating in bill assistance programs to income-eligible energy efficiency programs.
- ***Expansion of Program Eligibility*** - Spire agrees to expand program eligibility from 185% Federal Poverty Level (“FPL”) to 200% FPL. The Collaborative will review this arrangement each year and make recommendations on it.

- ***One Program*** - Spire agrees to combine Spire East and Spire West into one Spire Missouri program.
- ***Payment Partner Program and Critical Needs Program Funding*** - Spire agrees that annual funding for the Payment Partner Program in rates shall remain the same at \$1.65M, plus a \$650,000 annual contribution from Spire for a total level of funding of \$2.3M for these programs. The Signatories agree that the funding for these programs will be re examined in Spire’s next rate case.

Spire Missouri may choose to establish a regulatory liability for its obligations or contributions as part of this settlement. Any such liability will be reduced when cash funding occurs.

- ***Late Fees***—The Signatories agree to drop opposition to Spire’s position on late fees.
- ***Payment Partner Program – Monthly Credit*** - The Signatories agree that the monthly credit for the Payment Partner Program shall be set at \$35 for households at or below 200% FPL; there is no maximum to the arrears matching amount. The Collaborative will review this arrangement each year and make recommendations on it.
- ***Payment Partner Program - Late Payments***- Spire agrees to allow customers to remain in the Payment Partner Program as long as the customer does not have “more than two” consecutive late payments, regardless of whether or not those payments are full and complete.
- ***Referral to Community Action Agencies*** – Spire agrees to direct its customer service representatives who receive calls from customers struggling to pay bills, for consent from that customer to forward their contact information to the relevant Community Action Agency (“CAA”) so that a representative from a CAA may contact them about

weatherizing their home free of charge and other assistance if eligible. This paragraph is subject to the agreement of the individual CAAs to comply with this provision.

- ***Third-Party Study*** – Spire agrees to utilize an independent 3rd party consultant (up to \$100K from ratepayer contribution) to assess the Company’s current limited-income programs, analyze primary and secondary data and make recommendations for programs moving forward (to be initiated in 2021).

- ***Spire Critical Needs Program*** – Spire agrees to conduct a three-year pilot program to serve customers with critical/medical needs. The program will be in consideration of, but not limited to, the framework originally designed by BG&E (known currently as the Maryland Critical Needs Program). Spire agrees to work with interested stakeholders during the Collaborative’s quarterly planning meetings to also discuss ways to make the Critical Needs Program transparent and easily accessible and to promote the program to customers, as well as to medical and social work professionals.

8. ***Energy Efficiency Programs***

- ***Multifamily Low-Income Program Budget*** - Spire agrees to set a combined budget for the income-eligible multifamily programs of \$1 million annually, subject to the 20% variance, split between the Multifamily Low-Income Program and the Non-Co-Delivery Multifamily Program as the Company deems appropriate. The Signatories agree that rollover funds from FY21 will be made available to the Non-Co-Delivery Multifamily Program. The Signatories further agree to the following tariff language:

The annual combined budget for the co-delivery and non-co-delivery Multi-Family Low Income programs shall be \$1,000,000, subject to a potential upward adjustment within the 20% budget variance allowance referenced above; however, any unspent funds from the FY21

Multifamily Low-Income program budget will additionally be made available in the following year for the startup of the Non-Co-Delivery Multi-Family Low-Income program. Any unspent funds after FY21 will be made available for the Multi-Family Low-Income Programs.

- Spire agrees to work with its co-delivery partners to report savings from building shell and envelope measures and to try to increase savings from these measures.
- Spire agrees to target income-eligible energy efficiency programs in part toward multifamily homes with high energy burdens and/or high arrearages.

9. **Compliance Tariffs** - Spire agrees, that upon approval of this Agreement, the Company will file the necessary tariffs reflecting the terms of this Agreement as compliance tariffs for this case.

GENERAL PROVISIONS OF AGREEMENT

10. **Limitation of Scope:** This *Nonunanimous Stipulation and Agreement* is being entered into for the purpose of disposing of the issues specifically addressed herein. In presenting this *Nonunanimous Stipulation and Agreement*, none of the Signatories shall be deemed to have approved, accepted, agreed, consented or acquiesced to any procedural principle, and none of the Signatories shall be prejudiced or bound in any manner by the terms of this *Nonunanimous Stipulation and Agreement*, whether approved or not, in this or any other proceeding, other than a proceeding limited to the enforcement of the terms of this *Nonunanimous Stipulation and Agreement*, except as otherwise expressly specified herein. The Signatories further understand and agree that the provisions of this *Nonunanimous Stipulation and Agreement* relate only to the specific matters referred to in this *Nonunanimous Stipulation and Agreement*, and no Signatory waives any claim or right which it otherwise may have with respect to any matter not expressly

provided for in this *Nonunanimous Stipulation and Agreement*. The Signatories further understand and agree that no party to this *Nonunanimous Stipulation and Agreement* shall assert the terms of this Agreement as a precedent in any future proceeding.

11. **Interdependence and Non-Severability:** This *Nonunanimous Stipulation and Agreement* has resulted from negotiations and the terms hereof are interdependent. If the Commission does not approve this *Nonunanimous Stipulation and Agreement* in total, or approves it with modifications or conditions to which a Signatory objects, then this *Nonunanimous Stipulation and Agreement* shall be void and no Signatory shall be bound by any of its provisions. The agreements herein are specific to this proceeding and are made without prejudice to the rights of the Signatories to take other positions in other proceedings except as otherwise noted herein. If the Commission does not unconditionally approve this *Nonunanimous Stipulation and Agreement* without modification, and notwithstanding its provision that it shall become void, neither this *Nonunanimous Stipulation and Agreement*, nor any matters associated with its consideration by the Commission, shall be considered or argued to be a waiver of the rights that any Signatory has for a decision in accordance with RSMo. section 536.080 or Article V, Section 18, of the Missouri Constitution, and the Signatories shall retain all procedural and due process rights as fully as though this *Nonunanimous Stipulation and Agreement* had not been presented for approval, and any suggestions or memoranda, testimony or exhibits that have been offered or received in support of this *Nonunanimous Stipulation and Agreement* shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any further purpose whatsoever.

12. **Waiver of Procedural Rights:** If the Commission unconditionally accepts the specific terms of this *Nonunanimous Stipulation and Agreement* without modification, the

Signatories waive, with respect to the issues resolved herein, their respective rights: (1) to call, examine and cross-examine witnesses pursuant to RSMo. section 536.070(2); (2) to present oral argument and/or written briefs pursuant to RSMo. section 536.080.1; (3) to the reading of the transcript by the Commission pursuant to section RSMo. 536.080.2; (4) to seek rehearing pursuant to RSMo. section 386.500; and (5) to judicial review pursuant to RSMo. section 386.510, provided however that the Verified Applications and Updates submitted by Spire on behalf of Spire East and Spire West shall be received into evidence for the sole purpose of providing an evidentiary foundation for this *Nonunanimous Stipulation and Agreement*. These waivers apply only to a Commission order respecting this *Nonunanimous Stipulation and Agreement* issued in this above-captioned cases and do not apply to any issues or matters raised in any prior or subsequent Commission order, or any issue or other matters not explicitly addressed by this *Nonunanimous Stipulation and Agreement*.

13. **Merger and Integration:** This *Nonunanimous Stipulation and Agreement* contains the entire agreement of the Signatories concerning the issues addressed herein. The intent of the Signatories to this *Nonunanimous Stipulation and Agreement* has been fully and exclusively expressed in this document and the attachments appended hereto.

WHEREFORE, the Signatories request the Missouri Public Service Commission issue an order approving the terms and conditions of this *Nonunanimous Stipulation and Agreement*.

Respectfully Submitted,

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CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the foregoing pleading was served on all parties to this case on the 5th day of August 2021 by electronic mail.

/s/ Goldie T. Bockstruck

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

In the Matter of Spire Missouri, Inc.’s d/b/a)	
Spire Request for Authority to Implement a)	
General Rate Increase for Natural Gas)	File No. GR-2021-0108
Service Provided in the Company’s)	
Missouri Service Areas)	

PARTIAL STIPULATION AND AGREEMENT

COME NOW Spire Missouri Inc., d/b/a Spire (“Spire” or “the Company”) and the Staff of the Missouri Public Service Commission (“Staff”), (collectively, “the Signatories”) by and through counsel, and file this *Partial Stipulation and Agreement*, to resolve certain issues in this case and respectfully state as follows:

BACKGROUND

1. On December 11, 2020, Spire Missouri Inc. d/b/a Spire filed a Request for Authority to Implement a General Rate Increase with the Missouri Public Service Commission.
2. After several discussions, the Signatories have reached a *Partial Stipulation and Agreement* (“Agreement”) resolving issues related to pension costs, Other Post-Employment Benefits (“OPEB”), and property tax in this case among the Signatories.
3. Midwest Energy Consumers Group (“MECG”), Missouri Industrial Energy Consumers (“MIEC”), Consumer Council of Missouri (“CCM”), the Missouri School Board Association (“MSBA”), Vicinity Energy Kansas City, Legal Services of Eastern Missouri (“LSEM”), National Housing Trust (“NHT”), Renew Missouri, and the Office of the Public Counsel (“OPC”) are not signatories to this Agreement. However, counsel for each have stated they have no objection to this Agreement.

AGREEMENT AMONG THE SIGNATORIES

Pensions and Other Post-Employment Benefits

4. The purpose of this section of the document is to define the ratemaking treatment applicable to pension costs and Other Post-Employment Benefits (“OPEB”) for Spire Missouri East and Spire Missouri West in accordance with prior stipulations and agreements in Case Nos. GR-2013-0171 and GR-2014-0007.

5. The Signatories agree that, unless explicitly defined herein, this document does not prevent Staff or the Company from recommending alternative treatment of any aspect of pension and OPEB costs in any future rate case.

6. The funds provided for pensions and OPEB in the cost of service are designated specifically for reasonable and prudently incurred pensions and OPEB costs and will be tracked and reconciled in future proceedings. The mechanism of recovery through rates for both pensions and OPEB costs is a tracking mechanism of the cash collected and the cash utilized for pension and OPEB funding. The overall goal of this tracking mechanism is to ensure exact recovery of pension and OPEB costs. For the purposes of this *Partial Stipulation and Agreement*, it is assumed that the amount established in rates is the exact amount collected by the Company, and the amounts of amortizations are also the exact amounts collected by the Company. Amounts recovered in rates that are more than actual cash payments create overfunding by customers and shall be returned to customers subsequently in the ratemaking process. Amounts recovered in rates that are less than actual cash payments create underfunding by customers and shall be recovered by the Company subsequently in the ratemaking process. To accomplish the objectives above, the Signatories agree to the following.

7. Spire Missouri shall continue to be authorized to record as a regulatory asset or liability, the difference between the pension expense used in setting rates for Spire Missouri East

(\$32,400,000) and Spire Missouri West (\$4,400,000) (amounts stated before the application of transfer rates) and the pension expense as recorded for financial reporting purposes as determined in accordance with GAAP pursuant to Accounting Standards Codification (ASC) 715 (previously FAS 87 and FAS 88, or such standard as the FASB may issue to supersede, amend, or interpret the existing standards), and such difference shall be recovered from or returned to customers in future rates. The difference between the amount of pension expense included in Spire Missouri East's and Spire Missouri West's rates and the amount funded by each in accordance with ERISA minimums shall be included in their respective rate bases in future rate proceedings.

8. The Company shall continue to be allowed rate recovery for contributions it has made and will make to its pension trust that exceed the ERISA minimum for any of the following reasons:

- a the minimum required contribution is insufficient to avoid the benefit restrictions specified for at-risk plans pursuant to the Pension Protection Act of 2006, thereby causing an inability by the Company to pay out pension benefits to recipients in its normal and customary manner, including lump sum payments; and
- b the minimum required contribution is not sufficient to avoid any Pension Benefit Guarantee Corporation ("PBGC") variable premiums.

Additional contributions made pursuant to this Paragraph will increase Spire Missouri East and Spire Missouri West's rate base by increasing the prepaid pension asset and/or reducing the accrued liability, and will receive regulatory treatment as described in this section. The Company shall inform the Staff and OPC of contributions of additional amounts to its pension trust funds pursuant to this Paragraph in a timely manner.

9. The revenue requirement recovered in rates includes an allowance to amortize the May 31, 2021 balance of Spire Missouri East and Spire Missouri West's prepaid pension asset/liability of \$10,962,916 and (\$1,066,550) [negative], respectively (amounts stated before the application of transfer rates). Such an allowance is based on an 8-year amortization of a prepaid pension balance of \$87,703,330 for Spire Missouri East, and a prepaid pension balance of (\$8,532,403) [negative] for Spire Missouri West as of May 31, 2021. The prepaid pension balances shall be included in the respective rate bases of Spire Missouri East and West. In the event the amortizations of the asset or liability becomes fully amortized between rate cases, the amount included in rates between the date it became fully amortized and the effective date of rates in the next rate case shall be returned to shareholders or ratepayers, as appropriate. After new rates go into effect, the Company will begin tracking the pension asset/liability in two layers in the accounting records 1) balances noted above will be tracked as "PRE-GR-2021-0108" 2) balances that occur from future contribution levels will be tracked as "POST GR-2021-0108." The purpose of the additional level of tracking is to provide more visibility into the unamortized balances associated with activity that occurred over many years in the past versus balances that result from future activity.

10. The provisions of ASC 715 (previously FAS 158) require certain adjustments to the prepaid pension asset/Other Post-Employment Benefits asset and/or accrued liability with a corresponding adjustment to equity (i.e., decreases/increases to Other Comprehensive Income). The Company will continue to be allowed to maintain a regulatory asset/liability to offset any adjustments that would otherwise be recorded to equity caused by applying the provisions of ASC 715 or any other FASB statement or procedure that requires accounting adjustments to equity due to the funded status or other attributes of the pension or OPEB plans. The adjustments described in this paragraph will not increase or decrease rate base.

11. The Company shall continue to be authorized to revert to the accounting policy it originally implemented upon adoption of FAS 87, for financial reporting purposes only, effective October 1, 2002, including without limitation:

- a Market-Related Value implemented prospectively over a four-year period;
- b Amortization of unrecognized gains or losses only to the extent that they fall outside of a 10% corridor as described in FAS 87 and FAS 106; and
- c Amortization of unrecognized gains or losses falling outside of the 10% corridor over the average remaining service life of participants.

12. Gains and losses for all pension lump-sum settlements shall continue to be calculated only to the minimum extent permitted by ASC 715 (previously FAS 88).

13. The rates resulting from this case also make provision for the recovery of OPEB costs on an ASC 715 (previously FAS 106) basis. The Company shall continue to be authorized to apply its accounting policy for OPEBs consistent with ASC 715 (previously FAS 87) for pensions, for financial reporting purposes, as was initially effective October 1, 2002. The rates established in this case for ASC 715 (previously FAS 106) expenses include an allowance of \$0 for Spire Missouri East and \$0 for Spire Missouri West (amounts stated prior to application of transfer rate). The Company will fund the trusts based on ASC 715 (previously FAS 106) as calculated for financial reporting purposes. The difference between the amount of OPEB expense included in the rates of Spire Missouri East and Spire Missouri West and the amount funded by them shall be recorded in a regulatory asset/liability, as appropriate, and such difference shall be recovered from or returned to customers in future rates and included in rate base in future rate proceedings. The Company may consider the funded status of the OPEB trusts in determining the allocation of contributions to the trusts. The rates recommended herein include an allowance to amortize the May 31, 2021 balance of Spire Missouri East and Spire Missouri West's prepaid OPEB asset of

\$88,186 and (\$117,944) [negative] respectively (amounts stated before the application of transfer rates). Such an allowance is based on an 8-year amortization of Spire Missouri East's prepaid OPEB balance of \$705,491 and Spire Missouri West's prepaid OPEB balance of (\$943,550) at May 31, 2021.

14. In the event that ASC 715 (previously FAS 106) OPEB expense becomes negative, the Company shall set up a regulatory liability to offset the negative expense. In future years, when such expense becomes positive again, the amount in rates will remain zero until the prepaid asset, if any, which was created by the negative expense, is reduced to zero. The regulatory liability will be reduced by the same rate as the prepaid asset. This regulatory liability is a noncash item and should be excluded from rate base in future years.

15. A portion of the annual expense established for setting rates of (\$36,800,000) will be allocated to affiliates consistent with the allocation methods ordered by the Commission in this case, and therefore Spire Missouri will receive reimbursement for these amounts monthly through the allocation process. If fiscal year cash contributions exceed the amount above, those amounts will be tracked for the purposes of calculating a rate of return due to Spire Missouri from other affiliates. This calculation should be performed quarterly and any amounts due to Spire Missouri reimbursed in the following month. See attachment MS excel file "Pension Tracker Exhibits – GR-2021-0108" for illustration of this calculation.

16. The Company shall, for book purposes, be authorized to continue to normalize the income tax timing differences inherent in the recognition of pension costs, OPEB costs, and as discussed above by recording and recognizing in any future rates deferred income tax expense for such differences.

Property Taxes

17. The Signatories agree on the Missouri property tax regulatory asset balance for this case measured at December 31, 2020 of \$9,228,239 (East \$5,818,098, West \$3,410,141), and an amortization period of 5 years, which results in an annual amortization expense of \$1,845,648 (Spire East \$1,163,620: Spire West \$682,028).

18. The Signatories also agree on the Kansas property tax regulatory asset balance for this case measured at December 31, 2020 of \$1,243,642, and an amortization period of 4 years, which results in an annual amortization expense of \$310,910 for Spire West.

19. The final balances of the regulatory assets will include a proration of property taxes paid for the calendar year 2021, property taxes collected from customers through base rates and the Infrastructure System Replacement Surcharge, and successful Missouri property tax appeals that are associated with the property taxes paid during the period of which the Missouri property tax tracker was in effect (April 2018-2021). Spire will discontinue both the Missouri and Kansas property tax trackers effective on the effective date of rates in this case.

GENERAL PROVISIONS OF AGREEMENT

20. **Limitation of Scope:** This *Partial Stipulation and Agreement* is being entered into for the purpose of disposing of the issues specifically addressed herein. In presenting this *Partial Stipulation and Agreement*, none of the signatories shall be deemed to have approved, accepted, agreed, consented or acquiesced to any procedural principle, and none of the signatories shall be prejudiced or bound in any manner by the terms of this *Partial Stipulation and Agreement*, whether approved or not, in this or any other proceeding, other than a proceeding limited to the enforcement of the terms of this *Partial Stipulation and Agreement*, except as otherwise expressly specified herein. The signatories further understand and agree that the provisions of this *Partial Stipulation and Agreement* relate only to the specific matters referred to in this *Partial Stipulation and*

Agreement, and no signatory waives any claim or right which it otherwise may have with respect to any matter not expressly provided for in this *Partial Stipulation and Agreement*. The signatories further understand and agree that no party to this *Partial Stipulation and Agreement* shall assert the terms of this Agreement as a precedent in any future proceeding.

21. **Interdependence and Non-Severability:** This *Partial Stipulation and Agreement* has resulted from negotiations and the terms hereof are interdependent. If the Commission does not approve this *Partial Stipulation and Agreement* in total or approves it with modifications or conditions to which a signatory objects, then this *Partial Stipulation and Agreement* shall be void and no signatory shall be bound by any of its provisions. The agreements herein are specific to this proceeding and are made without prejudice to the rights of the signatories to take other positions in other proceedings except as otherwise noted herein. If the Commission does not unconditionally approve this *Partial Stipulation and Agreement* without modification, and notwithstanding its provision that it shall become void, neither this *Partial Stipulation and Agreement*, nor any matters associated with its consideration by the Commission, shall be considered or argued to be a waiver of the rights that any signatory has for a decision in accordance with RSMo. section 536.080 or Article V, Section 18, of the Missouri Constitution, and the signatories shall retain all procedural and due process rights as fully as though this *Partial Stipulation and Agreement* had not been presented for approval, and any suggestions or memoranda, testimony or exhibits that have been offered or received in support of this *Partial Stipulation and Agreement* shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any further purpose whatsoever.

22. **Waiver of Procedural Rights:** If the Commission unconditionally accepts the specific terms of this *Partial Stipulation and Agreement* without modification, the signatories

waive, with respect to the issues resolved herein, their respective rights: (1) to call, examine and cross-examine witnesses pursuant to RSMo. section 536.070(2); (2) to present oral argument and/or written briefs pursuant to RSMo. section 536.080.1; (3) to the reading of the transcript by the Commission pursuant to section RSMo. 536.080.2; (4) to seek rehearing pursuant to RSMo. section 386.500; and (5) to judicial review pursuant to RSMo. section 386.510, provided however that the Verified Applications and Updates submitted by Spire Missouri on behalf of Spire East and Spire West shall be received into evidence for the sole purpose of providing an evidentiary foundation for this *Partial Stipulation and Agreement*. These waivers apply only to a Commission order respecting this *Partial Stipulation and Agreement* issued in this above-captioned case and do not apply to any issues or matters raised in any prior or subsequent Commission order, or any issue or other matters not explicitly addressed by this *Partial Stipulation and Agreement*.

23. **Merger and Integration:** This *Partial Stipulation and Agreement* contains the entire agreement of the signatories concerning the issues addressed herein. The intent of the signatories to this *Partial Stipulation and Agreement* has been fully and exclusively expressed in this document and the attachments appended hereto.

WHEREFORE, the signatories request the Missouri Public Service Commission issue an order approving the terms and conditions of this *Partial Stipulation and Agreement*.

Respectfully Submitted,

/s/Goldie T. Bockstruck

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**ATTORNEYS FOR THE STAFF OF THE
MISSOURI PUBLIC SERVICE COMMISSION**

CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the foregoing pleading was served on all parties to this case on 12th day of August 2021 by electronic mail.

/s/ Goldie T. Bockstruck

DRAFT - ASSUMES NEW RATES GO INTO EFFECT ON 11/16/21 FOR ILLUSTRATION PURPOSES ONLY

Spire Missouri

Pension Tracker POST 2021 GR-2021-0108: Contributions activity after true-up period 5/31/2021

Worksheet prepared to demonstrate the calculation of capital charge (reimbursement for rate of return on cash contribution above amount in rates)

****Note: amounts will be tracked separately for East and West, but combined for the purposes calculating the Capital Charge**

	<u>Actual Amount</u> <u>(Hypothetical for</u> <u>presentation only)</u>	<u>Expense in Rates</u>	<u>Cumulative</u> <u>Over/(under)</u>	<u>Capital</u> <u>Charge/Reimbursemen</u> <u>t for Rate of return</u> <u>due to Spire MO</u>
Fiscal year 2021 - Q3/June	\$ 2,500,000.00	\$ 2,833,367.34	\$ (333,367.34)	\$ -
Fiscal year 2021 - Q4	\$ 8,000,000.00	\$ 8,688,993.18	\$ (1,022,360.53)	\$ -
Fiscal year 2022 - 10/1 - 11/15	\$ 5,000,000.00	\$ 4,344,496.59	\$ (366,857.12)	\$ -
Fiscal year 2022 - 11/16 - 12/31	\$ 5,000,000.00	\$ 4,637,808.22	\$ (4,665.34)	\$ -
Fiscal year 2022 - Q2	\$ 12,000,000.00	\$ 9,200,000.00	\$ 2,795,334.66	\$ 6,589.06
Fiscal year 2022 - Q3	\$ 9,000,000.00	\$ 9,200,000.00	\$ 2,595,334.66	\$ 6,117.63
Fiscal year 2022 - Q4	\$ 12,000,000.00	\$ 9,200,000.00	\$ 5,395,334.66	\$ 12,717.68
Fiscal year 2023 - Q1	\$ 7,000,000.00	\$ 9,200,000.00	\$ 3,195,334.66	\$ 7,531.92
Fiscal year 2023 - Q2	\$ 5,000,000.00	\$ 9,200,000.00	\$ (1,004,665.34)	\$ -
Fiscal year 2023 - Q3	\$ 12,000,000.00	\$ 9,200,000.00	\$ 1,795,334.66	\$ 4,231.90
Fiscal year 2023 - Q4	\$ 9,000,000.00	\$ 9,200,000.00	\$ 1,595,334.66	\$ 3,760.46
Fiscal year 2024 - Q1	\$ 12,000,000.00	\$ 9,200,000.00	\$ 4,395,334.66	\$ 10,360.52
Fiscal year 2024 - Q2	\$ 9,000,000.00	\$ 9,200,000.00	\$ 4,195,334.66	\$ 9,889.08
Fiscal year 2024 - Q3	\$ 12,000,000.00	\$ 9,200,000.00	\$ 6,995,334.66	\$ 16,489.14
Fiscal year 2024 - Q4	\$ 9,000,000.00	\$ 9,200,000.00	\$ 6,795,334.66	\$ 16,017.71

Calculation Variables	
<u>Annual Amount - current rates</u>	
East	\$ 29,000,000
West	\$ 5,472,636
Total	\$ 34,472,636
<u>Annual Amount - new rates</u>	
East	\$ 32,400,000
West	\$ 4,400,000
Total	\$ 36,800,000
Per quarter	\$ 9,200,000
Rate of return	7.0%
Affiliate allocation	10.26%
Tax Gross Up	1.31303

<u>Journal Entry Illustration (Q2 FY2022)</u>		Dr.	Cr.
Spire Missouri	A/R from Affiliates	\$ 6,589.06	
Spire Missouri	O&M/926 Expense		\$ 6,589.06
<i>-to record charge to affiliates, A/R settled in cash in following month</i>			
Spire Inc./Affiliate	O&M/926 Expense	\$ 6,589.06	
Spire Inc./Affiliate	A/P to Spire Missouri		\$ 6,589.06
<i>-to record charge to affiliates, A/R settled in cash in following month</i>			

DRAFT - ASSUMES NEW RATES GO INTO EFFECT ON 11/16/21 FOR ILLUSTRATION PURPOSES ONLY

Spire Missouri

Pension Tracker PRE 2021 GR-2021-0108: Contributions activity after true-up period 5/31/2021

Amortization schedule

	East-Pension	West-Pension	Spire Missouri Total
Settled Amount 5/31/21	\$ 87,703,330.00	\$ (8,532,403.00)	\$ 79,170,927.00
Amortization - 6/1/21 - 11/15/21	\$ (7,559,637.30)	\$ 1,636,330.59	\$ (5,923,306.71)
Amortization - 11/16/21 - 9/30/22	\$ (9,581,288.23)	\$ 932,135.48	\$ (8,649,152.75)
Amortization - Fiscal year 2023	\$ (10,962,916.00)	\$ 1,066,550.00	\$ (9,896,366.00)
Amortization - Fiscal year 2024	\$ (10,962,916.00)	\$ 1,066,550.00	\$ (9,896,366.00)
Amortization - Fiscal year 2025	\$ (10,962,916.00)	\$ 1,066,550.00	\$ (9,896,366.00)
Amortization - Fiscal year 2026	\$ (10,962,916.00)	\$ 1,066,550.00	\$ (9,896,366.00)
Amortization - Fiscal year 2027	\$ (10,962,916.00)	\$ 1,066,550.00	\$ (9,896,366.00)
Amortization - Fiscal year 2028	\$ (10,962,916.00)	\$ 631,186.93	\$ (10,331,729.07)
Amortization - Fiscal year 2029	\$ (4,784,908.47)	\$ -	\$ (4,784,908.47)
	\$ -	\$ 0.00	\$ -

DRAFT - ASSUMES NEW RATES GO INTO EFFECT ON 11/16/21 FOR ILLUSTRATION PURPOSES ONLY

Spire Missouri

OPEB Tracker Updated for True-up and expected rate change (1)

Amortization schedule

	East-OPEB	West-OPEB	Spire Missouri Total
Settled Amount 5/31/21	\$ 705,491.00	\$ (943,550.00)	\$ (238,059.00)
Amortization - 6/1/21 - 11/15/21	\$ (2,391,997.12)	\$ (125,061.50)	\$ (2,517,058.62)
(2) Contribution Expense - 6/1/21 - 11/15/21	\$ (3,958,356.16)	\$ -	\$ (3,958,356.16)
Amortization - 11/16/21 - 9/30/22	\$ (77,072.15)	\$ 103,079.82	\$ 26,007.68
Amortization - Fiscal year 2023	\$ (88,186.00)	\$ 117,944.00	\$ 29,758.00
Amortization - Fiscal year 2024	\$ (88,186.00)	\$ 117,944.00	\$ 29,758.00
(2) Actual Contributions 6/1/21 through FY 2024	\$ -	\$ -	\$ -
	<u>\$ (5,898,306.43)</u>	<u>\$ (729,643.68)</u>	<u>\$ (6,627,950.11)</u>

(1) OPEB tracker will be trued up in next case, there will be no separate layers of tracking like is done for pension. Amortization only shown through Fiscal year 2024 for illustration as a rate case is normally filed on average roughly every 3 years

(2) There are no planned OPEB contributions the rest of 2021. There is no OPEB contribution expense being recovered in new rate request. A row was included for any contributions that may or may not occur before the next rate case.


STATE OF MISSOURI

OFFICE OF THE PUBLIC SERVICE COMMISSION

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

WITNESS my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 15th day of September, 2021.




Morris L. Woodruff
Secretary

MISSOURI PUBLIC SERVICE COMMISSION

September 15, 2021

File/Case No. GR-2021-0108

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

Sincerely,

A handwritten signature in black ink that reads "Morris L. Woodruff". The signature is written in a cursive style with a large, prominent "M" and "W".

**Morris L. Woodruff
Secretary**

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