

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

In the Matter of Laclede Gas Company’s)	
Filing of Revised Tariffs to Increase its Annual)	<u>Case No. GR-2013-0171</u>
Revenues for Natural Gas)	

STIPULATION AND AGREEMENT

On December 21, 2012, Laclede Gas Company (“Laclede” or “Company”) submitted to the Missouri Public Service Commission (“Commission”) revised tariff sheets reflecting increased rates for gas service provided to customers in its Missouri service area. The proposed tariff sheets contained a requested effective date of January 21, 2013, and were designed to produce a net annual incremental increase of approximately \$48.4 million in permanent rates charged for gas service, exclusive of amounts that were then being collected by the Company through its Infrastructure System Replacement Surcharge (“ISRS”). In addition to the proposed tariff sheets, the Company also submitted its minimum filing requirements and prepared direct testimony in support of the requested rate increase. In March 2013, the Commission approved a change to the Company’s ISRS, reducing the annual incremental increase request to \$43.6 million net of the ISRS.

By Order dated December 27, 2012, the Commission suspended the proposed tariff sheets and established a due date for interventions and the filing of a procedural schedule. By subsequent orders, the Commission granted the applications to intervene filed by Ameren Missouri, USW Local 11-6, Wal-Mart Stores East, LP, AARP, Consumers Council of Missouri, County of St. Charles, Missouri, the Missouri Department of Natural Resources (DNR) and the Missouri Industrial Energy Consumers

(consisting of Anheuser-Busch, The Boeing Company, Enbridge, General Motors, Hussmann Refrigeration, Mallinckrodt, MEMC Electronic Materials, Monsanto, and Nestle Purina).

During the week of May 13, 2013, all of the above named parties met to discuss terms upon which to resolve this case. As a result of these discussions, all of the parties to the case have either agreed to this Stipulation and Agreement or indicated that they will not oppose it.

The Signatory Parties (the ‘Parties’) have reached the following stipulations and agreements resolving all of the issues in this case and specifying all actions that will be taken as a result of such resolution. The Parties respectfully request that the Commission consider and approve this Stipulation and Agreement, effective July 8, 2013, and issue its Order that the applicable tariffs will become effective for service on and after the effective date of the Commission’s Report and Order resolving all issues in this case.

Inclusion of Existing ISRS amounts in Base Rates

1. The Parties agree and recommend that Laclede be authorized to transfer into its Missouri jurisdictional base rate revenues the Fourteen Million, Eight Hundred Eleven Thousand Dollars (\$14,811,000) related to the Infrastructure System Replacement Surcharge (“ISRS”) revenues that have previously been approved by the Commission and that Laclede is currently collecting in rates. For all Customer Classes other than Residential and Commercial & Industrial General Service – Class 1 (“C&I 1”), the Signatories request Commission approval to reset the ISRS charge for each customer class to zero and increase the corresponding customer charge for each customer class by an identical amount. For the Residential and C&I 1 Customer Classes such ISRS amounts

shall be included in base rates by resetting the ISRS charge for those classes to zero and increasing the summer and winter block one volumetric charges by the following amounts:

- Residential: 11.239 cents per therm (summer) and 6.188 cents per therm (winter),
- Residential Propane: 3.772 cents per gallon,
- C&I 1: 20.059 cents per therm (summer) and 6.174 cents per therm (winter).

Such changes are shown in the specimen tariff sheets set forth in Attachment 1 hereto and are to be effective for service rendered on and after July 8, 2013. The revenue amounts referenced in this paragraph are exclusive of any applicable license, occupation, franchise, gross receipts taxes or other similar tax or taxes.

The Parties agree that, other than as set forth in this paragraph, Laclede shall receive no increase in its non-gas Missouri jurisdictional revenues in this case.

PGA/ACA

2. Laclede operates an underground natural gas storage field in the St. Louis, Missouri area (“UGS field” or “UGS”) which experiences some losses of natural gas (“UGS losses”). The Parties hereby agree that, effective with its 2012-2013 winter Purchased Gas Adjustment (“PGA”)/ Actual Cost Adjustment (“ACA”) filing (to be filed in October or November 2013), Laclede shall adjust its ACA balances to remove any underground storage losses from the ACA balances in Case Nos. GR-2011-0055, GR-2012-0133 and GR-2013-0253, as well as the ACA balance Laclede would have otherwise filed in its 2012-2013 winter PGA/ACA filing (which does not yet have a case number assigned), and through such adjustments return to customers any amounts previously billed to customers for the recovery of UGS losses from November 2009 up to

the effective date of Laclede's 2012-2013 winter PGA/ACA filing. This adjustment will restate inventory in Account 164 by increasing the volumes and using the same dollar costing layers as originally used in reducing the inventory and increasing ACA expenses. A credit will be made to gas costs at the same time as inventory in Account 164 is being increased. In effect, these adjustments are meant to restate the inventory and ACA balances as if the Company's UGS loss adjustments were never made.

3. Laclede shall book its UGS losses on a first-in, first-out basis, for the period January 1, 2009 – December 31, 2012, to Acct. 352.3, and use the same depreciation accrual rate for that account (1.11%) as is currently in effect. Such accounting treatment shall remain in effect until Laclede's next general rate case proceeding during which all parties reserve the right to propose a continuation of such treatment or a different method for recovering UGS losses.

4. This agreement resolves all UGS loss issues for purposes of this case and also resolves the issue identified in Staff's recommendations in Case Nos. GR-2011-0055 and GR-2012-0133 as "Lange Underground Storage Non-Recoverable Gas" in Case Nos. GR-2011-0055 and GR-2012-0133; however, such resolution does not include any issues, matters, cases or claims whatsoever, other than as specifically set forth herein and specifically does not include any other issues in any ACA cases referenced herein.

Tariff Modifications

5. As part of this Stipulation and Agreement, Laclede is no longer seeking approval of the tariff sheets and rate schedules that it filed in this case on December 21, 2012. Instead, the Parties agree that the Commission should approve the specimen tariff sheets and rate schedules set forth in Attachment 1, attached hereto and fully incorporated

by reference, as complete replacements for the tariff sheets and rate schedules set forth in Laclede Gas' December 21, 2012 filing. The Attachment 1 tariff sheets contain the ISRS-related changes described above, including tariff changes that: (a) promote customer convenience and efficient service by avoiding charging customers for miniscule late fees; (b) permit the Company to make minimal repairs while already at the customer's premises for another reason in order to avoid service interruptions and enhance customer safety, (c) provide changes needed to accommodate the Company's new billing system (R-39 and R-40); (d) enhance the Company's low income program (R-44-a); and (e) make a minor change to the Company's PGA tariff relating to historical billing distinctions for certain transportation customers that are no longer valid.

Pensions and Other Post-Employment Benefits

6. Laclede shall continue to be authorized to record as a regulatory asset/liability, as appropriate, the difference between the pension expense used in setting rates (\$15,500,000) 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 Laclede's rates and the amount funded by Laclede in accordance with the ERISA minimums shall be included in the Company's rate base in future rate proceedings.

7. 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 Laclede 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 Laclede’s rate base by increasing the prepaid pension asset and/or reducing the accrued liability, and will receive regulatory treatment as described in Paragraph 6 of this Agreement. Laclede Gas shall inform the Staff and Public Counsel of contributions of additional amounts to its pension trust funds pursuant to this Paragraph in a timely manner.

8. The provisions of ASC 715 (previously FAS 158) require certain adjustments to the prepaid pension asset/Other Post-Employment Benefits (“OPEB”) 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 Parties

acknowledge that the adjustments described in this paragraph will not increase or decrease rate base.

9. The Parties further agree that Laclede Gas 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.

10. The Parties further agree that 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).

11. The Parties agree that the rates resulting from this case also make provision for the recovery of OPEBs costs on an ASC 715 (previously FAS 106) basis. The Parties further agree that 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 Parties agree that the rates established in this case for ASC (previously FAS 106) expenses include an allowance of \$9,455,000 (amount 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 Laclede's rates and the amount funded by Laclede 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 the Company's rate base in future rate proceedings. Laclede may consider the funded status of the OPEB trusts in determining the allocation of contributions to the trusts.

12. 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 non-cash item and should be excluded from rate base in future years.

Accounting Authorizations/Reservation of Rights

13. The Parties agree that Laclede 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 Accounting Authority Order (AAO) recoveries as authorized in Paragraphs 6-12 of this Stipulation and Agreement by recording and recognizing in any future rates deferred income tax expense for such differences, provided that the Parties shall have the right to review and propose a different treatment of such timing differences in Laclede Gas' next general rate case proceeding.

Propane Related Issues

14. The Parties agree that Laclede's propane cavern and associated equipment and any associated revenues, expenses and investment shall be accounted for "above the

line” (meaning that it shall be included in the regulated cost of service calculation) for ratemaking purposes. Revenues shall include, but not be limited to, funds received for use of the propane cavern and associated equipment in any manner whatsoever and also all funds received from the sale of propane inventory. Such accounting treatment shall be without prejudice to the rights of any Party to assert in subsequent rate case proceedings whatever position they believe is appropriate regarding the proper regulatory treatment of propane related issues. As part of the settlement of this rate case proceeding, if Laclede seeks different regulatory treatment than as set forth above for Laclede’s propane cavern and associated equipment, including all associated revenues, expenses and investment prior to its next rate case it agrees to file a request before the MPSC for approval of its proposed treatment, provided that as part of its request for approval Laclede may also seek a Commission determination that its intended treatment may be implemented without further action by the Commission. At the time it makes its filing for different regulatory treatment, Laclede Gas Company will provide a study and all financial and operational justification for the determination and proposed change to the regulatory treatment compared to other alternatives it considered (e.g. reduction of other capacity and peaking supply contracts). Such study shall include related impacts on Laclede Gas Company’s cost of service (including gas costs for its customers). All Parties agree that this agreement does not have any precedential value in any current or future case or to any other instance where Laclede may seek to dispose of utility assets that it believes are no longer used and useful for the provision of utility service.

ISRS

15. As required by Commission rules, the Company's current ISRS shall be reset to zero upon the effective date of new rates in this proceeding. Plant in service additions for inclusion in a future ISRS shall be limited to additions subsequent to January 31, 2013. The Parties agree to continue their resolution of the ISRS issue regarding income tax by reducing the Company's filed amount by one-half of the value of the Staff's tax adjustment and, in exchange for this reduction, implementation of the ISRS as soon as reasonably possible, contingent on the Company's timely provision of data and information, including response to discovery, and the availability of the Parties' resources to process the surcharge.

16. The Parties agree that for any ISRS established or changed between the effective date of new rates in this proceeding and the effective date of new rates in the Company's next general rate case proceeding, the overall rate of return and capital structure set forth on Attachment 2, which is attached hereto and incorporated herein for all purposes, shall be used to calculate the amount of the ISRS filing. In the event the Commission approves Laclede's proposed acquisition of Missouri Gas Energy, the equity and debt percentage and cost of long-term debt in Attachment 2 shall be updated within 30 days of the end of the month in which the acquisition is closed to reflect the actual, post-acquisition equity percentage and cost of long-term debt, provided that the equity percentage shall be actual equity percentage or 53%, whichever is less. Such update shall be submitted as a late filed exhibit and shall be approved by the Commission. Consistent with the method commonly used to calculate Laclede's capital structure and embedded cost of long-term debt, the total capital structure and the long-term debt component

included in the late-filed exhibit shall be as recorded on the consolidated financial statements of The Laclede Group, Inc., the parent company of Laclede Gas Company, as of that date, and shall reflect The Laclede Group's weighted average interest rate calculated in accordance with generally accepted accounting principles, including the interest rate swaps procured at The Laclede Group and Laclede Gas to limit interest rate volatility for long-term debt issuances.

Low-Income Energy Assistance Program

17. The Parties recommend that the Company's current experimental Low-Income Energy Assistance Program (the "Program") be continued at current funding levels (up to \$600,000 annually), except that the \$600,000 annual amount shall include expenditures of up to \$25,000 annually made under the Company's experimental Low Income "Red Tag" Repair Program (See Tariff Sheet R-44-a). The Company's low-income programs are reflected on Tariff Sheets R-44-a and R-53 through R-56, and consist of the Low-Income Red Tag Repair Program, if approved herein, the Bill Payment Assistance Program and the Arrearage Repayment Program. Any funding contributions previously or subsequently made by the Company shall continue to be deferred, amortized and accounted for in accordance with the provisions set forth in the Stipulation and Agreements approved by the Commission in Case Nos. GR-2007-0208 and GR-2010-0171, as supplemented herein. The amount of program funding expense/amortization currently reflected in rates, and the starting balances in the low-income program asset account to which additional deferrals on and after March 31, 2013 will be added are set forth on Attachment 3, attached hereto and incorporated herein. No

interest or carrying costs shall be accrued on any existing or future balances of the Program until such balances are included in future rates.

Conservation and Energy Efficiency Programs

18. The Parties recommend that the Company's current Conservation and Energy Efficiency Programs be continued in accordance with the terms set forth in the Stipulation and Agreements approved by the Commission in Case Nos. GR-2007-0208 and GR-2010-0171, subject to the following modifications or clarifications below. These programs currently consist of Low-Income Weatherization (Tariff Sheet R-44 which is consistent with current federal guidelines) and Residential High Efficiency Rebate Programs, a Pilot Residential Personal Energy Report and Online Energy Audit, Commercial/Industrial Rebate Programs, and a Building Operator Certification Program (Tariff Sheets R-45 – R-48).

A. The amount of Conservation and Energy Efficiency Program funding currently reflected in rates, and the starting balances in the Conservation and Energy Efficiency Program asset account to which additional deferrals on and after March 31, 2013 shall be added are set forth on Attachment 3, attached hereto and incorporated herein. No interest or carrying costs shall be accrued on any existing or future balances of the Company's Conservation and Energy Efficiency Programs until such balances are included in future rates.

B. The rates recommended herein include Nine Hundred Fifty Thousand (\$950,000) annually for Laclede to continue its existing low-income weatherization program, beginning on the effective date of new rates resulting from this proceeding. The funds shall be forwarded to the Missouri Environmental Improvement

and Energy Resource Authority (“EIERA”) for administration by DNR of the Low-Income Weatherization Assistance Program for eligible Laclede residential natural gas customers. Payment in full shall be submitted to EIERA no later than November 1 each year. Any funds not expended in a given year shall be carried forward to the subsequent year.

C. Laclede will continue to work with its Energy Efficiency Collaborative (“EEC”) to develop cost-effective conservation and energy efficiency programs under the same terms and conditions as exist today, except that, for the 12 month period beginning October 1, 2013, the funding level goals as referenced in the Second Stipulation and Agreement in Case No. GR-2010-0171 shall be updated to \$4,235,000, which is .5% of the annual average of the Company’s Missouri jurisdictional gas distribution operating revenues for the Laclede Gas division service territory, including cost of gas for Residential, Commercial and Industrial, and Interruptible Customers for the fiscal years ending 2010, 2011 and 2012, as such revenues are set forth in the Company’s 10-K filings with the Securities and Exchange Commission, or if not set forth in those filings, then through another credible source. For the 12 month period beginning each October 1 thereafter, such target levels shall be updated to .5% of the moving average of these revenues over the three previous years. This updating method shall remain in effect until the effective date of a Commission order mandating otherwise in a subsequent rate case or until the parties unanimously agree to request and the Commission approves a different method or target level amount.

D. The rates recommended herein also include One Hundred and Fifty Thousand Dollars (\$150,000) annually which may be used to pay for program

development, implementation and evaluation, including any consulting services employed in the process. In addition to these funds and the \$950,000 included in rates for low income weatherization, Laclede further agrees to fund up to a target level of \$3,135,000 ($\$3,135,000 = \$4,235,000 - \$150,000 - \$950,000$) for the 12 month period beginning October 1, 2013 to fund cost-effective conservation and energy efficiency programs that have been developed or are developed as a result of the EEC process. Target funding levels for future years (which include the \$150,000 amount for program development, implementation and evaluation and the \$950,000 amount for low income weatherization reflected in the rates recommended herein) shall be determined as specified in the preceding paragraph. Subject to a review by any party, including charter members of the EEC, for program implementation and evaluation implementation prudence in future rate cases, such expenditures for the development, implementation and evaluation of energy efficiency programs that are not funded through rates shall be accumulated in a regulatory asset account at the time such expenditures are made. Such expenditures will then be reflected in Laclede's rate base in its next general rate case in the same manner as other rate base items, provided that a ten-year amortization shall be presumed for such expenditures. The \$4,112,344 amount shown on Attachment 3 as the Post 3/31/10 C & EE regulatory asset balance at 3/31/2013 shall also be subject to a review by any party, including charter members of the EEC, for program implementation and evaluation implementation prudence in future rate cases.

E. Except for any matter related to the recommended target levels referenced herein, in the event the charter members of the EEC are unable to agree after

full and good faith negotiations, on any aspect of the programs, then any charter member may take the disputed matter to the Commission for resolution.

F. In conducting its Conservation and Energy Efficiency Programs, Laclede will comply with the stipulation and agreement entered into between Laclede and Ameren Missouri on May 11, 2012 in Case No. EO-2012-0142, which agreement was approved by the Commission by order dated August 1, 2012 in that case.

Additional Agreements

19. Laclede agrees that it shall never seek accounting authorization to defer any costs incurred in connection with its Enterprise-wide Information Management System, otherwise known as newBlue.

20. Beginning July 1, 2013, Laclede agrees to provide on an ongoing basis production and sales information by month for its Trenton 2 and 3 oil wells to the Staff and OPC. Such reports shall be provided bi-annually and begin with production and sales information starting at January 1, 2013. Laclede further agrees to provide Staff as complete a response to Data Request 69.1 as its records permit and to provide a response to Public Counsel Data Requests relating to its Low Income Energy Assistance Program on or before July 8, 2013.

21. Any regulatory asset balances existing prior to March 31, 2010 shall continue to be amortized in accordance with their established terms.

22. Laclede agrees that it will not oppose any request by MIEC to intervene in its current acquisition proceeding, Case No. GM-2013-0254, provided that Laclede's non-opposition shall not be construed as support for such a request.

23. The parties agree that Laclede shall use the depreciation rates established in Case Nos. GR-2010-0171 and GO-2012-0363 as presented in Attachment 4.

24. The parties agree that Laclede will continue to amortize the items identified in Attachment 5 which represent amortizations established in rate proceedings prior to the current rate case (Case No. GR-2013-0171).

25. Laclede shall provide the billing data report that it has historically provided to Staff and OPC on a monthly basis by substituting the number of bills for the number of customers as part of their workpapers in the next rate case. The number of bills and therms shall be by cycle for each class (Residential, Commercial, Industrial 1, 2 and 3 and Propane) for the five geographic regions (St. Charles, Laclede, Midwest, Missouri Natural and Franklin).

26. Laclede Gas Company shall provide to Staff, OPC and MIEC (subject to appropriate confidentiality provisions) on a monthly basis monthly Statement of Income and Balance Sheets that shall be consistent with SEC financial reporting requirements. Such monthly reports shall reflect financial results for Laclede Gas Company regulated and non-regulated operations on a separate basis. Laclede Gas Company shall also provide to Staff and OPC variance reporting reflecting all changes in all revenues, expenses and capital investment on a monthly basis.

Other Provisions

27. 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 in future proceedings from providing recommendations as requested by the Commission nor limit Staff's access to information in any other proceedings. Nothing in this Stipulation and Agreement shall be deemed a waiver of any statute or Commission regulation.

28. 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 by July 8, 2013, or as soon thereafter as is reasonably practicable, 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.

29. 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. 2000) 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. 2000); and their respective rights to judicial review of the Commission's Report and Order in this case pursuant to Section 386.510 (RSMo. 2000).

30. The Parties 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 Memoranda in

Support, that relates to any issue resolved by this Stipulation and Agreement shall be received into evidence without the necessity of the respective witnesses taking the stand.

31. The Staff 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 Staff will respond to the Commission's request for information. Staff's oral explanation shall be subject to public disclosure, except to the extent it refers to matters that are privileged, highly confidential, or proprietary.

32. 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.

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

34. Counsel for the County of St. Charles, the non-signatory party to this case, has had an opportunity to review this Stipulation and Agreement and has indicated he 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,

LACLEDE GAS COMPANY

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 31th day of May, 2013.

/s/ Robert S. Berlin