Exhibit No:	
Issue:	Revenue Requirement
Witness:	Michael R. Noack
Type of Exhibit:	True-up Rebuttal Testimony
Sponsoring Party:	Laclede Gas Company (LAC)
	Missouri Gas Energy (MGE)
Case No.:	GR-2017-0215
	GR-2017-0216
Date Prepared:	December 20, 2017

MISSOURI PUBLIC SERVICE COMMISSION

LACLEDE GAS COMPANY MISSOURI GAS ENERGY

GR-2017-0215 GR-2017-0216

TRUE-UP REBUTTAL TESTIMONY

OF

MICHAEL R. NOACK

DECEMBER 2017

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PURPOSE OF TESTIMONY.	

1		TRUE-UP REBUTTAL TESTIMONY OF MICHAEL R. NOACK
2	Q.	WOULD YOU PLEASE STATE YOUR NAME AND BUSINESS
3		ADDRESS?
4	A.	My name is Michael R. Noack and my business address is 7500 E 35 th Terrace,
5		Kansas City, Missouri 64129.
6	Q.	ARE YOU THE SAME MICHAEL R. NOACK WHO PREVIOUSLY FILED
7		DIRECT, REBUTTAL, SURREBUTTAL AND TRUE-UP DIRECT
8		TESTIMONY IN THIS PROCEEDING?
9	А.	Yes, I submitted direct, rebuttal, surrebuttal and true-up direct testimony on behalf
10		of both Laclede Gas Company ("LAC") in Case No. GR-2017-0215 and Missouri
11		Gas Energy ("MGE") in Case No. GR-2017-0216.
12		I. <u>PURPOSE OF TESTIMONY</u>
13	Q.	WHAT IS THE PURPOSE OF YOUR TRUE-UP REBUTTAL TESTIMONY
14		IN THIS PROCEEDING?
15	A.	The purpose of my true-up rebuttal testimony is to respond to the true-up direct
16		testimony of Staff witnesses Lisa Ferguson and Karen Lyons.
17	Q.	DID THE STAFF DIFFER FROM THE COMPANY IN THE
18		METHODOLOGY USED TO TRUE-UP THE REVENUE
19		REQUIREMENT?
20	А.	No. Staff trued up the same components of the revenue requirement in their true-
21		up audit as did LAC and MGE. While there are still differences in the level of
22		expenses to include in rates, the Company is in agreement with Staff on the true-up
23		methodology.

1 Q. ARE THERE ANY AREAS OF STAFF'S TRUE-UP DIRECT TESTIMONY

2 THAT NEED TO BE ADDRESSED?

A. The only item that will be addressed in our true-up rebuttal testimony is the level
of costs Staff has recommended to include in rates for the automated meter reading
(AMR) devices. Company witness Lobser will address that issue. There were no
other additional issues raised by Staff in their true-up direct which need to be
addressed at this time.

8 Q. DOES THAT CONCLUDE YOUR TRUE-UP REBUTTAL TESTIMONY?

9 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of Laclede Gas Company's Request to Increase its Revenues for Gas) File No. GR-2017-0215 Service) In the Matter of Laclede Gas Company) d/b/a Missouri Gas Energy's Request to File No. GR-2017-0216) Increase its Revenues for Gas Service)

AFFIDAVIT

STATE OF MISSOURI)	
)	SS.
COUNTY OF JACKSON)	

Michael R. Noack, of lawful age, being first duly sworn, deposes and states:

1. My name is Michael R. Noack. I am Director of Pricing and Regulatory Affairs for Missouri Gas Energy, an operating unit of Laclede Gas Company. My business address is 7500 E. 35th Terr., Kansas City, Missouri, 64129.

2. Attached hereto and made a part hereof for all purposes is my true-up rebuttal testimony on behalf of Laclede Gas Company and MGE.

3. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded are true and correct to the best of my knowledge and belief.

Mark

Michael R. Noack

Subscribed and sworn to before me this 19th day of December 2017.



LINDA L LANE My Commission Expires May 20, 2018 Clay County Commission #14418000

Liver L. Lanz Notary Public