

requests. However, LAC/MGE have failed to provide the alternative information agreed to. In addition, LAC/MGE has made several requests to extend the required response time for DRs; Counsel for LAC/MGE sent Staff letters on April 24, May 12, May 30, June 9, June 12, June 29, June 30, July 10, July 17, July 20, and July 21, 2017, requesting extensions of the standard 20 day response time for DRs. These requests pertain to approximately 270 Staff DRs submitted in these matters.

4. Staff has been understanding of the Companies' discovery burden in these cases, and has agreed to several of the Companies' requests for extension. However, the Companies have displayed a continuous inability to meet even their requested extended deadlines. Consequently, as of the Companies' July 17 request for an extension, Staff has indicated that it will no longer grant any request for an extension. Staff has grown very concerned with the Companies' inability to answer DRs in a timely manner, and in an effort to ensure it has the necessary information available to make its Direct Case, Staff brings these concerns to the Commission's attention. The following DRs, outstanding for more than 20 days, are of the most concern to Staff:

a) **40** – This DR asks for information related to LAC/MGE's payroll and was originally objected to due to the request for employee names. Staff and the Companies worked out an alternative approach to settle the Companies' concerns. LAC/MGE also stated that this information had been previously provided to Staff in reports provided to Staff pursuant to an agreement in a prior proceeding before the Commission. Staff initially agreed; however, after further review of the monthly reports, Staff has determined that information related to the wages of individual employees is not included. No formal response to DR 40 has been filed in the docket, and Staff

requires the individual salary information in order to fully analyze synergies related to Laclede's acquisition of MGE. This DR is now 114 days outstanding.

b) **70.6** – Asks for information related to synergy savings as to LAC/MGE's acquisition of two non-Missouri regulated entities. This DR was specifically objected to as not reasonably calculated to lead to the discovery of admissible evidence; however, the request seeks only to understand the types of savings realized from those acquisitions in comparison to the synergy savings specifically being requested for recovery in this matter related to the acquisition of MGE by LAC. This DR was asked specifically in response to a request made by Mr. Eric Lobser in the Companies' Direct Testimony to work with the parties to determine a method to provide an incentive mechanism for the Companies relating to savings resulting from the acquisitions made outside the jurisdiction of the Commission.¹ Staff seeks an understanding of how LAC has tracked synergy savings in acquisition matters historically to supplement a lack of data related to synergy savings in this matter. This DR is now 24 days outstanding.

c) **82.1** – Asks for information regarding dues and donations related to specific employees along with descriptions of those items. Staff requested these amounts and descriptions to ensure documentation of those amounts, and to ensure what is being included for recovery above the line in rate base. This DR was not objected to, and is now 25 days outstanding.

d) **113.1** – Asks for information related to any property tax appeals filed by either LAC or MGE since the conclusion of each company's most recent prior rate case. This information is important to consider in calculating future property tax costs for both

¹ Direct Testimony of LAC/MGE Witness Eric Lobser, pg. 45, Ins 6 through 10.

LAC and MGE going forward. This DR was not objected to and is now 45 days outstanding.

e) **114.1** – Asks for follow-up to information provided regarding MGE's general liability claims to detail each incident making up a lump sum provided in response to an earlier DR. This is important to verify that all amounts being sought for recovery are appropriately attributed to the ratepayers. This DR was not objected to, and is now 25 days outstanding.

f) **196.5** – Asks for information related to potential master meters in LAC/MGE's service area. This is important to ensure that all customers in the service areas are being billed appropriately pursuant to 4 CSR 240-13.020. This DR was not objected to, and is now 35 days outstanding.

g) **226.1** – Asks for information justifying LAC/MGE's requests for trackers of various costs in this proceeding. This DR was not objected to, and is now 29 days outstanding.

h) **246** – Asks for information related to acquisitions which LAC/MGE is currently evaluating. This information is important to understand the allocation of costs going forward. The Company has asserted an objection was made in regard to this DR, however, Staff Counsel has no record of one. This DR is now 63 days outstanding.

i) **300** – Asks for information regarding the workpapers provided by LAC/MGE for accumulated deferred income tax balances. This information is important to understand the appropriate amount of necessary deferred income taxes to include in rate base. This DR was not objected to, and is now 42 days outstanding.

j) **341** – Asks for information regarding the cash working capital workpaper provided with LAC/MGE’s direct testimony filed in conjunction with this request for rate increases. This information is important because Staff needs to understand differences between this workpaper and the general ledger provided to Staff for the associated periods. This DR was not objected to, and is now 29 days outstanding.

k) **351** – Asks for information relating to the selection criteria for determining an appropriate proxy group for analyzing rate of return and cost of capital for the Companies. This DR was not objected to by the Companies, and is now 23 days outstanding.

l) **352** – This DR asks for the projected capital structures for the next five years for Spire Energy Inc., Laclede Gas Company, Alagasco, EnergySouth, Wilmut and Mobile Gas Company. This DR was not objected to, and is now 23 days outstanding.

m) **354** – This DR requests a copy of all presentations made to Spire Energy Inc. and/or Laclede Gas Company by investment banks relating to securities issued by either company since September 30, 2013. This DR was not objected to by the Companies, and is now 23 days outstanding.

n) **355** – Asks for information relating to dues paid by the Companies to the Gas Technology Institute and the American Gas Association. This DR was not objected to by the Companies, and is now 23 days outstanding.

o) **356** – This HC DR asks for information relating to the Companies’ current BTU Factor Assignments. The Companies did not object to this DR, and it is now 23 days outstanding.

p) **357** – This HC DR asks for support documentation relating to certain portions of the Companies’ gas operations. The Companies did not object to this DR, and it is now 23 days outstanding.

5. Copies of the DRs 40 and 70.6, and copies of the LAC/MGE’s objection letters relating to them, are attached hereto as Appendix A.

6. In addition to the outstanding DRs listed above, LAC/MGE agreed to provide updated material for certain DRs as of a June 30, 2017, cutoff date for updated information to be included in the direct case. Missouri Supreme Court Rule 56.01(e) requires a party to supplement any response that it learns, “is in some material respect incomplete or incorrect and if the additional or corrective information has not otherwise been made known to the other parties during the discovery process or in writing.” Staff sent a list of the DRs for which it requested updates on June 29, 2017. To date LAC/MGE still needs to provide updated supplemental responses to DRs: 6, 19, 45.1, 79, 138, 171, 172, and 230 prior to the filing of non-company direct testimony.

7. LAC/MGE filed responses to DRs 239, 240, 241, 242 and 334; however, these responses simply refer to meetings or information discussed over phone calls or emails with individual Staff witnesses. Staff asks for LAC/MGE to file formal written responses to each of these DRs.

8. Commission Rule 4 CSR 240-2.090 allows for discovery under the same conditions as civil actions. Missouri Supreme Court Rule 56.01(a)(1) provides:

Parties may obtain discovery regarding any matter, not privileged, that is relevant to the subject matter involved in the pending action.... It is not ground for objection that the information sought will be inadmissible at the trial if the information sought appears reasonably calculated to lead to the discovery of admissible evidence.

For each DR above, Staff has outlined why the DR is reasonably calculated to lead to the discovery of admissible evidence, pursuant to Missouri Supreme Court Rule 56.01(a)(1). With respect to those outstanding DRs to which LAC/MGE did not object, any colorable objections not timely raised were waived. ***Zimmer v. Fisher***, 171 S.W.3d 76, 80 (Mo. App., E.D. 2005).

9. The purpose of this rate case is to determine just and reasonable rates to be paid by LAC and MGE customers for safe and adequate utility service. Staff has an obligation to ensure that the rates will cover the costs of services for LAC and MGE but also to ensure that the ratepayers are not providing more than the cost of service in each instance.

10. Pursuant to the Commission-approved procedural schedule in this case, direct testimony will be filed by all non LAC/MGE parties on September 8, 2017, for Revenue Requirement and September 22, 2017, for Rate Design. Due to those dates fast approaching, Staff's internal deadlines approaching sooner, and that there is only one remaining discovery conference scheduled prior to September 8, 2017, Staff requests that these discovery matters be addressed in the next scheduled Discovery Conference, August 9, 2017.

WHEREFORE, Staff requests the Commission issue an order requiring LAC/MGE respond to this motion to compel; set these matters to be discussed at the discovery conference presently scheduled for August 9, 2017, pursuant to the Commission-approved procedural schedule; compelling LAC/MGE to provide the discovery requested in the data requests attached as Appendix A; and grant such other and further relief as is appropriate under the circumstances.

Respectfully submitted,

/s/ Whitney Payne

Whitney Payne
Legal Counsel
Missouri Bar No. 64078
P. O. Box 360
Jefferson City, MO 65102
(573) 751-8706 (Telephone)
(573) 751-9285 (Fax)
whitney.payne@psc.mo.gov

/s/ Mark Johnson

Mark Johnson
Senior Counsel
Missouri Bar No. 64940
P. O. Box 360
Jefferson City, MO 65102
(573) 751-7431 (Telephone)
(573) 751-9285 (Fax)
mark.johnson@psc.mo.gov

Attorneys for the Staff of the
Missouri Public Service Commission

I certify that a true and correct copy of the foregoing was served electronically, or hand-delivered, or via First Class United States Mail, postage prepaid, on all parties of record herein on this 4th day of August, 2017.

/s/ Mark Johnson

Missouri Public Service Commission

Data Request

Data Request No.	0040
Company Name	Laclede Gas Company-Investor(Gas)
Case/Tracking No.	GR-2017-0215
Date Requested	4/12/2017
Issue	Expense - Payroll
Requested From	Lew Keathley
Requested By	Mark Johnson
Brief Description	Payroll positions by department & job descriptions--pre- and post-merger/acquisition

Description	<p>For MGE and Laclede Gas, please provide the level and related dollar amounts of the following: 1a) authorized (positions in budget) employee positions pre-merger/ acquisition for each month for 2011, 2012, and 2013. b) authorized (positions in budget) employee positions post-merger/ acquisition for each month for 2013 and 2014 when available. 2.a) actual positions pre-merger/ acquisition for each month for 2011, 2012, and 2013. b) actual positions post-merger/ acquisition for each month for 2013 and 2014 when available. 3. For each period above by month, identify each Laclede Gas and Missouri Gas Energy employee that was eliminated and related salary/ wages and benefits for each eliminated position resulting from the acquisition of MGE by Laclede Group on a monthly basis and provide on a monthly basis thereafter to current as each month becomes available. Note: Please provide the above information for 1 through 3 broken out by department, identifying between executive, senior officer, management, union and non-union. Please identify by individual, by title and by dollar amounts for wages and salaries, incentive compensation, bonuses and other benefits. (Case No. GR-2014-0007 DR 35) Requested by: Lisa Ferguson lisa.ferguson@psc.mo.gov</p>
Due Date	5/2/2017

The attached information provided to Missouri Public Service Commission Staff in response to the above data information request is accurate and complete, and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform the Missouri Public Service Commission Staff if, during the pendency of Case No. GR-2017-0215 before the Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information.

If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection in the Laclede Gas Company-Investor(Gas) office, or other location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title number, author, date of publication and publisher, addresses, date written, and the name and address of the person (s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies or data, recordings, transcriptions and printed, typed or written

materials of every kind in your possession, custody or control or within your knowledge. The pronoun "you" or "your" refers to Laclede Gas Company-Investor(Gas) and its employees, contractors, agents or others employed by or acting in its behalf.

Security	Public
Rationale	NA



April 24, 2017

VIA ELECTRONIC MAIL

Whitney Payne
Mark Johnson
Missouri Public Service Commission Staff
200 Madison Street
Jefferson City, MO 65101

Re: Case No. GR-2017-0215 (Laclede Gas (“LAC”)) and GR-2017-0216 (MGE);
Objection to Data Requests

Dear Whitney and Mark:

On behalf of LAC and MGE (sometimes referred to together as “Laclede”), and pursuant to Commission Rule 2.090(2), I am writing to object to seven of the 120 DRs LAC and MGE received last week. Specifically, we object to DRs 12, 14, 26, 39, 40, 45 and 101. The DRs and reasons for the objections are listed below:

DR 12: Please provide a list of all internal company prepared reports (operating and financial) that include information related to utility operations for Laclede Gas and MGE (i.e., daily, monthly, quarterly, annually, etc.). Please provide the report title, description of report, name of person responsible for preparing the report, department that report is generated from and frequency of report.

Laclede objects to this DR on the grounds that it is overly broad and unduly burdensome. Laclede does not maintain the information sought in the format requested. Moreover, searching for and locating all internal operating and financial reports related to utility operations would require a substantial amount of resources, and is likely to impose costs that far exceed its benefits.

DR 14: 1. Please provide a complete copy of the organizational charts of the utility holding companies and each of their subsidiaries and affiliates including, Laclede Gas and Missouri Gas Energy as they existed prior to the acquisition of MGE by Laclede Group. 2. Please provide a complete and current copy of the organizational charts of the utility holding company and each of its subsidiaries and affiliates including Laclede Gas Company and its MGE division. 3. For items 1 and 2 above, include the actual staffing levels for each position and names of current management personnel within the utility company and the service company. Please update this data request through December 31, 2017 as any changes occur.



Laclede does not object to providing the employee positions on an organization chart, or the staffing levels, but does object to providing personal information such as employee names. Laclede does not believe that employee names are necessary for the Staff to perform its audit.

DR 26: 1. For the period covering January 1, 2010 through December 31, 2017, separately for Laclede Group Inc., Spire Inc., Laclede Gas Company and Missouri Gas Energy please provide a complete listing of all Board of Director meetings and a complete copy of the agenda for each such meeting. Please update by month as information becomes available. 2. For item one above, provide a complete listing of all attendees that were present at each meeting listed. For each attendee provide employee name, entity employed by and job title. Please update by month as information becomes available. 3. For the period covering January 1, 2010 through December 31, 2017, please provide complete copies of or make available for review complete copies of all Laclede Group Inc., Spire Inc., Laclede Gas Company and Missouri Gas Energy Board of Director's meeting minutes, all Board of Director Committee meeting minutes if applicable, all related reports, documents and all accompanying materials or handouts presented or distributed whether visual electronic presentations or materials in hardcopy format. If any given presentation was only presented visually by electronic means please provide a copy of each of the electronic only presentations. Update by month as information becomes available. 4. For the period covering January 1, 2010 through December 31, 2017, separately for Laclede Group Inc., Spire Inc., Laclede Gas Company and Missouri Gas energy please provide a complete listing of each executive meeting and a complete copy of the agenda or purpose for each such meeting. Please update by month as information becomes available. 5. For item 4 above, provide a complete listing of all attendees that were present at each meeting listed. For each attendee provide employee name, entity employed by and job title. Please update by month as information becomes available. 6. For the period covering January 1, 2010 through December 31, 2017, please provide complete copies of or make available for review complete copies of all Laclede Group Inc., Spire Inc., Laclede Gas Company and Missouri Gas Energy executive meeting minutes and all related reports, documents and all accompanying materials or handouts presented or distributed whether visual electronic presentations or materials in hardcopy format. If any given presentation was only presented visually by electronic means please provide a copy of each of the electronic only presentations. Update by month as information becomes available.

Laclede objects to this DR on the grounds that it is overly broad, unduly burdensome and not reasonably calculated to lead to the discovery of admissible evidence. First, there is no need to go back as far as 2010. Staff has seen board materials up to 2013 multiple times, in ACA cases, in the MGE acquisition case, in LAC's 2013 rate case and in MGE's 2014 rate case. Laclede is willing to provide access to such materials from 2013 forward. Second, for items 4-6 above, Laclede objects to the request for information for "each executive meeting" on the grounds that it is vague, overly broad and unduly burdensome. First, the term "executive" is not



defined in the request. To the extent the term refers to Laclede's senior management, it is overly broad and unduly burdensome to attempt to document all meetings, agendas, purposes and attendees attended by one or more executives, and produce materials for all such meetings. As stated above in the objection to DR 12, this DR would require a substantial amount of resources and is likely to impose costs that far exceed its benefits.

DR 39: 1. Separately for Laclede Gas and Missouri Gas Energy, please provide by each employee the level of a) authorized (positions in budget) employee positions, b) actual positions for each month from the 12 months period ending during the test year, Staff's update period (when determined), and the true-up period (when determined) when available. Please provide actual positions on a monthly basis and provide on a monthly basis thereafter as each month becomes available. Note: Please provide the above information in as much detail as possible at a minimum, broken out by department, identifying between: executive, senior officer, management, union and non-union. Please identify by individual employee and by title. 2. Provide a list of all vacant positions and length of time the position has been vacant along with a job description and duties for each vacant position on a monthly basis for the 12 months of the test year and each month thereafter as information becomes available. For each vacancy please provide a complete explanation for why positions have not been filled. 3. Please provide the monthly base salary expressed as an hourly rate for each employee in item 1 and vacancy as listed in item 2. Please supply this information on a monthly basis for the 12 months of the test year and monthly thereafter as each month becomes available. 4. Please provide a monthly listing of the part-time and temporary employees, to include name, title, status, location, department description, and department code, hourly rate and amount of base salary paid monthly during the test year. Update on an ongoing basis as new information becomes available.

At Staff's request, in Case No. GM-2013-0254, Laclede agreed to provide monthly reports regarding employee levels, promotions, transfers, separations and new hires. Laclede organized its records to produce the reports requested by Staff and has been providing such reports monthly for more than three years, and will continue to do so. To the extent this monthly information does not satisfy this DR, and Staff now asks Laclede to reorganize its records to produce different information, Laclede objects on the grounds that such request is overly broad and unduly burdensome and contrary to the format previously agreed upon for collecting, tracking and presenting such information.

DR 40: For MGE and Laclede Gas, please provide the level and related dollar amounts of the following: 1a) authorized (positions in budget) employee positions pre-merger/ acquisition for each month for 2011, 2012, and 2013. b) authorized (positions in budget) employee positions post-merger/ acquisition for each month for 2013 and 2014 when available. 2.a) actual positions pre-merger/ acquisition for each month for 2011,



2012, and 2013. b) actual positions post-merger/ acquisition for each month for 2013 and 2014 when available. 3. For each period above by month, identify each Laclede Gas and Missouri Gas Energy employee that was eliminated and related salary/ wages and benefits for each eliminated position resulting from the acquisition of MGE by Laclede Group on a monthly basis and provide on a monthly basis thereafter to current as each month becomes available. Note: Please provide the above information for 1 through 3 broken out by department, identifying between executive, senior officer, management, union and non-union. Please identify by individual, by title and by dollar amounts for wages and salaries, incentive compensation, bonuses and other benefits.

Laclede objects to this DR for the same reasons set forth in its objection to DR 39. In addition, seeking information in this detail for years prior to 2013 is not only burdensome and oppressive, it is not reasonably calculated to lead to the discovery of admissible evidence in determining the Company's costs based on a 2016 test year.

DR 45: Please provide by each Laclede Gas and Missouri Gas Energy employee the salary/ wage dollars and unit rate as of: the end of the test year, Staff's update period (when determined), and the true-up cutoff (when determined) when it becomes available by department broken down between union salary, union hourly, non-union salary, and non-union hourly, executive officers, senior management and management. If this information can be provided on an Excel spread sheet or be capable of loading into Excel, please provide in that format. (Case No. GR-2014-0004 DR 37) Requested by: Lisa Ferguson lisa.ferguson@psc.mo.gov

Laclede does not object to providing salary and wage information for LAC and MGE employees, and has offered to do so in a manner that identifies employees by i.d. number and position. Laclede does not believe it is reasonable or appropriate, however, to provide personal information such as the names of specific employees who are not executives. Laclede believes that such personal information is not necessary for the Staff to perform its audit and should therefore not be needlessly circulated. To the extent Staff believes that this DR requires Laclede to provide personal information such as employee names, Laclede objects.

DR 101: From 2012 through current date, please provide the following information related to Missouri Energy Development Association (MEDA). 1. A list of all meetings/gatherings, etc. attended by any Spire Inc. employee/Missouri Gas Energy employee/Laclede Gas employee, including date of meeting, location, a copy of the agenda and minutes, name of employee(s) who attended. 2. A list and description of all legislative issues proposed by MEDA and a description of Spire Inc./MGE/Laclede Gas's position on the issue. 3. A list of all briefs and other documents filed in any regulatory proceeding in Missouri by MEDA in which any employee of Spire Inc./MGE/Laclede Gas participated in the preparation and/or review. 4. A copy of all



Rick Zucker
Associate General Counsel

Laclede Gas Company
700 Market Street
St. Louis, MO 63101
(314) 342-0533

vouchers in which Spire Inc./MGE/Laclede Gas contributed either directly or indirectly to any MEDA activity or event, including all dues, donations, contributions, loans, gifts, etc. 5. A copy of any employee company expense report which includes either directly or indirectly any expenses related to a MEDA activity or event. (Case No. GR-2014-0007 DR 71) Requested by: Lisa Ferguson lisa.ferguson@psc.mo.gov

Laclede objects to this DR on the grounds that it is overly broad and unduly burdensome. First, there is no need to go back as far as 2012. If the point of this DR is to gather data regarding Laclede expenses pertaining to MEDA, there is a much simpler and targeted way to gather such discrete information. This DR appears designed to harass or oppress the Company, especially when there are less costly and burdensome alternatives to this request.

Finally, due to the sheer volume of DRs, we will not be able to answer all of them within 20 days. We will provide answers as they become available starting prior to the 20 day deadline, and have responses to all DRs by May 22. Also, please let us know if there are any particular DRs you would like us to move to the front of the line for earlier response.

Whitney and Mark, please feel free to contact me if you would like to further visit this issue.

Sincerely,

/s/ Rick Zucker

cc: Jeff Keevil, Esq. (Commission Staff)
Glenn Buck
Mike Noack #

Missouri Public Service Commission**Data Request**

Data Request No. 0070.6
Company Name Laclede Gas Company-Investor(Gas)
Case/Tracking No. GR-2017-0215
Date Requested 7/11/2017
Issue Mergers - Merger & Acquisition Costs
Requested From Lew Keathley
Requested By Mark Johnson
Brief Description Alagasco and ESI Synergy Tracking Model

Description Provide the synergy savings tracking model with all supporting workpapers for the Alagasco acquisition and the ESI (Willmut and Mobile) acquisition. If this model does not exist, identify and describe how synergy savings resulting from these acquisitions are identified, tracked, and recorded. DR requested by Keith Majors (keith.majors@psc.mo.gov).
Due Date 7/31/2017

The attached information provided to Missouri Public Service Commission Staff in response to the above data information request is accurate and complete, and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform the Missouri Public Service Commission Staff if, during the pendency of Case No. GR-2017-0215 before the Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information.

If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection in the Laclede Gas Company-Investor(Gas) office, or other location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title number, author, date of publication and publisher, addresses, date written, and the name and address of the person (s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies or data, recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control or within your knowledge. The pronoun "you" or "your" refers to Laclede Gas Company-Investor(Gas) and its employees, contractors, agents or others employed by or acting in its behalf.

Security Public
Rationale NA



July 21, 2017

VIA ELECTRONIC MAIL

Whitney Payne
Mark Johnson
Missouri Public Service Commission Staff
200 Madison Street
Jefferson City, MO 65101

Re: Case No. GR-2017-0215 (“LAC”) and GR-2017-0216 (“MGE”); (together, “Laclede”)
Objection to Staff’s DRs for July 11-14

Dear Whitney and Mark:

On behalf of LAC and MGE and pursuant to Commission Rule 2.090(2)(D), I am writing to inform you that, due to the volume of DRs we have received and continue to receive in this case, along with the fact that many of the DRs contain multiple subparts and request voluminous information, description, and detail, we are unable to answer all 32 of the DRs propounded by Staff during the period July 11-14 within the 20 day time limit. We predict that we will be able to answer all of the above referenced DRs within six additional business days. As we have done in the past, Laclede will provide responses to these DRs as they become available.

In addition, Laclede objects to DRs 17.1, 70.6, 191.1 and 353. Each of these DRs is described and addressed more specifically below:

DR 17.1

Reference the document “FY 16 CAM Annual Report 122216 BAFT-2017-0300” filed in Case No. BAFT-2017-0300 (Laclede Gas Company CAM Annual Report). 1. Identify the source of the “Amount Charged” and “Total Cost” columns on pages 12-16 of this document. 2. Provide the information to update the “Amount Charged” and “Total Cost” columns for the 12 months ending June 30, 2017. 3. If the information requested in item 3 has previously been provided to Staff, identify specifically where it has previously provided to Staff.

DR requested by Keith Majors.

Objection

Laclede objects to part 2 of this DR to the extent it requires Laclede to prepare another CAM Annual Report for the year ended June 30, 2017. Laclede’s CAM Annual Report was submitted in December 2016, and is due again next December. With the efforts being made to respond to other DRs, we simply don’t have the extra resources or the obligation to prepare an interim CAM Annual Report.



DR 70.6

Provide the synergy savings tracking model with all supporting workpapers for the Alagasco acquisition and the ESI (Willmut and Mobile) acquisition. If this model does not exist, identify and describe how synergy savings resulting from these acquisitions are identified, tracked, and recorded.

DR requested by Keith Majors.

Objection

Laclede objects to this DR because it is not reasonably calculated to lead to the discovery of admissible evidence. The purpose of this proceeding is to determine a cost of service for LAC and MGE, including costs charged and allocated to and from those entities. Models and supporting workpapers for Spire Inc.'s acquisitions of Alagasco and EnergySouth are not relevant to either LAC's or MGE's cost of service.

These are the first rate cases for Laclede where shared services and cost allocations are a significant factor. Some costs that were formerly borne entirely by Laclede Gas became subject to sharing between LAC and MGE, then further shared with Alagasco, and more recently to a lesser extent with Mobile and Willmut. The impact from this spreading of costs is reflected in the charges flowing out of and into LAC and MGE, and as can be seen in the testimony of Tom Flaherty.

The result is a reduction in expenses compared to when Laclede was a standalone utility. This result is evidenced in the volumes of detailed actual financial results provided to Staff and other parties, including the extensive information on allocations. Time spent gathering additional, less precise and irrelevant data diverts focus away from our efforts to provide information on issues relevant to these cases that may be of use to the parties.

DR 191.1

Laclede Gas Company's response to Staff Data Request No. 191 did not include the valuation analyses performed on Alagasco and EnergySouth in estimating the intrinsic value of these companies. Please provide the valuation analyses (both internal and external) performed on these companies for purposes of Spire Energy Inc.'s acquisition of these companies and their assets.

DR requested by David Murray

Objection

Laclede objects to this request for the same reasons set forth in its objection to 70.6 above. Notwithstanding this objection, the Company has provided complete and unredacted copies of the goodwill analyses received from PwC.



Rick Zucker
Associate General Counsel

Laclede Gas Company
700 Market Street
St. Louis, MO 63101
(314) 342-0533

DR 353

Please provide a copy of all presentations made by financial consultants to Spire Energy Inc. and/or Laclede Gas Company as it relates to the proposed acquisitions of Alagasco and EnergySouth.
DR requested by David Murray

Objection

Laclede objects to this request for the same reasons set forth above. Subject to and notwithstanding this objection, Laclede states that information responsive to this request has already been made available through the Spire Inc. board materials.

Whitney and Mark, thank you for your accommodation and please feel free to contact me if you would like to further visit these issues.

Sincerely,

/s/ Rick Zucker

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