BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Laclede Gas Company's Tariff to Revise Natural Gas Rate Schedules	))	Case No. GR-2010-0171

PARTIAL STIPULATION AND AGREEMENT

On December 4, 2009, 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 4, 2010, and were designed to produce a net annual incremental increase of approximately $52.6 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.

By Order dated December 10, 2009, the Commission suspended the proposed tariff sheets and established a procedural schedule for interventions and evidentiary hearings. By subsequent orders, the Commission granted the applications to intervene filed by the Missouri Energy Group (Barnes-Jewish Hospital and SSM HealthCare); Missouri Industrial Energy Consumers (Anheuser-Busch, The Boeing Company, Hussmann Refrigeration, J.W. Aluminum, Monsanto, Proctor & Gamble, and U.S. Silica); USW Local 11-6, and the Missouri Department of Natural Resources.

Pursuant to the procedural schedule established by the Commission, a settlement conference was convened beginning on June 7, 2010. All of the above parties appeared at the settlement conference. As a result of the settlement conference and further discussions, all of the parties to the case have either agreed to this Partial Stipulation and Agreement or indicated that they would not oppose it.

The Signatory Parties (the ‘Parties”) have reached the following stipulations and agreements resolving certain issues in this case. The Parties respectfully request that the Commission consider and approve this Partial Stipulation and Agreement, 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.

Revenue Requirement

1. The Parties agree and recommend that Laclede be authorized, subject to adjustment based on the outcome of the unresolved issues in this case, to increase its annual non-gas, Missouri jurisdictional revenues by Nineteen Million, One Hundred Thousand Dollars ($19,100,000), which includes Ten Million, Nine Hundred and Twelve Thousand Dollars ($10,912,000) in Infrastructure System Replacement Surcharge (“ISRS”) revenues that have previously been authorized by the Commission and are already in effect. Revenue amounts referenced in this paragraph are exclusive of any applicable license, occupation, franchise, gross receipts taxes or other similar tax or taxes. This recommended revenue requirement amount resolves all issues except those listed and quantified on the reconciliation set forth in Attachment A hereto, which is incorporated by reference herein. Based on the revenue requirement specified in this Partial Stipulation and Agreement and in the issue values listed in Attachment A, neither a true-up audit nor a true-up evidentiary hearing is required for this case.

Class Cost of Service

2. The Parties agree that the revenue requirement established in this case shall be allocated by increasing the rates applicable to each class by an equal percentage based on current non-gas revenues, before consideration of ISRS amounts currently being collected. When it files its next application for a general rate increase, Laclede shall, concurrent with its application, furnish data and other information necessary to permit other parties to perform class cost of service and class infrastructure studies.

PGA/ACA

3. The Parties agree that the following modifications and/or adjustments shall be made to or through Laclede's Purchased Gas Adjustment/Actual Cost Adjustment ("PGA/ACA") tariffs:

(a) The interruptible violation and unauthorized use charges set forth on Tariff Sheet Nos. 7 and 35 of the Company's PGA tariffs shall be revised to an amount equal to the higher of $2.00 per therm or the thermal equivalent of the daily NYMEX price for natural gas (in addition to the commodity charge and PGA charge);

(b) The excess storage charge set forth on Tariff Sheet No. 34 of the Company's PGA tariffs shall be revised to $.04; and

(c) The "MRT west leg" index set forth in Section B. 6. of Tariff Sheet No. 34 shall be replaced by the "NGPL-Texok" index because the former is no longer published.

Tariff Modifications

4. The Parties agree, as part of this Partial Stipulation and Agreement, that the Company may continue to use, on an experimental basis, and subject to compliance with the results of an upcoming Chapter 13 rulemaking and potential revision or

termination in Laclede's next rate case proceeding, credit scoring as the means of determining when the Company may require deposits for new customers under the terms agreed upon by the Company, Staff and the Office of the Public Counsel ("Public Counsel"). As a result, there will be no change to Laclede's tariff on deposits in this case. Laclede also agrees, at the time it files its next application for a general rate increase, to submit to the parties, concurrent with its application a new credit scoring study using the same methods, sampling techniques, validation report score ranges and definitions as presented to Staff and Public Counsel in this case.

Pensions and Other Post-Employment Benefits

5. The Company shall continue to be authorized to record as a regulatory asset/liability, as appropriate, the difference between the pension expense used in setting 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 Laclede's rates and the amount funded by Laclede shall be included in the Company's rate base in future rate proceedings.

6. The Company shall be allowed rate recovery for contributions it makes 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 5 of this Agreement. Laclede 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.

7. 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 be allowed to set up 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.

8. The Parties further agree that Laclede 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.

9. 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).

10. 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), based on the fiscal 2010 calculation of ASC 715 (previously FAS 106) expense on a financial reporting basis for the qualified plans and payments basis for the non-qualified plans. 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.

11. 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.

Depreciation Issues

12. The Parties agree that the Company's depreciation rates shall remain unchanged, except for Account Nos. a/c 352, 352.2, 352.3, 352.4, 371.7, 392.1, 392.7. The specific rates applicable to these accounts are set forth in Attachment B hereto and incorporated by reference herein. Such rates shall become effective beginning with the effective date of the rates established in this case. All other depreciation issues shall be considered resolved for purposes of this case.

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 5-11 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's next general rate case proceeding.

Propane Related Issues

14. The December 2009 propane sale revenue issue will not be raised as part of any future PGA/ACA proceeding or any future general rate case proceeding that commences 12 months or more subsequent to the effective date of new rates in this proceeding. Should Laclede file a general rate case proceeding earlier than 12 months from such effective date, other Parties may propose and the Company may oppose, an adjustment relating to the December 2009 propane sale issue, except that no such adjustment shall be greater than $100,000 times the number of months between when such filing occurred and the expiration of the 12 month period referenced herein.

15. All issues regarding the propane cavern and related revenues and expenses are resolved for purposes of this case. The Company is not prohibited from proposing and any other party from opposing alternative treatment for the propane cavern in future rate cases or other appropriate proceedings.

Infrastructure System Replacement Surcharge

16. 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 March 31, 2010. 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.

Affiliate Transactions Rules
Annual Reporting/Affiliate Allocations and Transactions

17. The Parties agree and recommend that Laclede shall implement the various reporting (Affiliate Transactions Rules Annual Reporting) modifications and commitments relating to the Company's Cost Allocation Manual and affiliate allocations as set forth in Attachment C to this Partial Stipulation and Agreement.

Billing Determinants

18. The Company agrees to use Staff's billing determinants, without prejudice to the Company's right to pursue at hearing Laclede witness Michael Cline's Customer Usage Refund proposal as part of the Rate Design issue.

Rate Switching

19. The Company shall provide documentation to Staff and Public Counsel on customers who are rate-switched as a result of this case. Such rate-switched customers shall remain in the same rate classification until the time of the Company's next rate proceeding, unless the customer requests and is eligible to be switched in between cases.

Other Provisions

20. 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.

21. This Partial 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 Partial Stipulation and Agreement by August 10, 2010, 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.

22. 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). These waivers do not apply to issues in this rate case that are not resolved by this Partial Stipulation and Agreement.

23. 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 Partial Stipulation and Agreement shall

be received into evidence without the necessity of the respective witnesses taking the stand.

24. The Staff shall have the right to provide, at any agenda meeting at which this Partial 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.

25. 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.

26. 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.

27. The non-signatory parties to this case have had an opportunity to review this 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 Partial Stipulation and Agreement.

Respectfully submitted,

LACLEDE GAS COMPANY

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ATTACHMENT A

RECONCILIATION Laclede Gas Company GR-2010-0171

	Staff		MIEC		OPC		DNR	
Company Filed Revenue Requirement	60,700,000		60,700,000		60,700,000		60,700,000	
Settlement revisions	(18,841,238)		(18,841,238)		(18,841,238)		(18,841,238)	
Company Revised Revenue Requirement		41,858,762		41,858,762		41,858,762		41,858,762
Return Related								
Capital Structure			(1)(2)	(5,171,662)				
ROE	9.50%	(10,890,287)	9.50%	(10,890,287)	9.00%	(14,237,252)		
Expense Related								
Pension		(8,322,419)		(8,322,419)		(8,322,419)		
SERP		(731,816)		(731,816)		(731,816)		
Uncollectibles								
Annualized/normalized		(1,515,481)		(1,515,481)		(353,777)		
Emergency Cold Weather Rule AAO Amortization					(3)	(1,006,731)		
Permanent Cold Weather Rule AAO Amortizaton					(3)	(529,125)		
Factor up @ 1.33%	(4)	(548,759)	(4)	(548,759)	(4)	(548,759)		
Energy Efficiency		(500,000)		(500,000)		(500,000)		(5)
Low Income		(250,000)		(250,000)		(250,000)		
Total differences		(22,758,762)		(27,930,424)		(26,479,879)		-
Staff's Revenue Requirement		19,100,000						

*This reconciliation reflects base rates only

(1) This amount is calculated at the Staff's midpoint ROE of 9.5%
(2) Based on Company's 11.125% midpoint ROE issue value would be $(6,698,159)
(3) These amounts exclude the effect of the ratebase deferred tax offset of approximately $1,873,829 or $220,145 in revenue requirement.
(4) If Company wins the issue, amount will be revised based on final ordered revenue requirement
(5) DNR has proposed target spending changes, please see details in Laura Wolfes' testimonies

Attachment B
Laclede Gas Company
Depreciation Rates as Settled in Case GR-2010-0171

Account Number	Account Description	Depreciation Rate	Service Life	Net Salvage
	Manufactured Gas Plant - LPG			
305	Structures and improvements	1.67%	60	0%
307	Other power equipment	3.50%	30	-5%
311	Equipment	3.71%	35	-30%
311.1	Storage caverns	1.11%	90	0%
	Underground Storage Plant			
351.2	Compressor station structures	3.33%	45	-50%
351.4	Other structures	2.18%	55	-20%
352	Wells - underground storage	1.22%	90	-10%
352.2	Reservoirs	1.22%	90	-10%
352.3	Non-recoverable gas	1.11%	90	0%
352.4	Wells - oil and vent gas	1.22%	90	-10%
353	Lines	1.17%	90	-5%
354	Compressor station equipment	1.22%	90	-10%
355	Measuring and regulating equipment	1.79%	56	0%
356	Purification equipment	2.38%	42	0%
357	Other equipment	4.55%	20	0%
	Transmission Plant			
367.7	Mains - Monat	1.44%	80	15%
371.7	Other equipment - Monat	2.33%	45	-5%
	Distribution Plant			
375.1	Structures and improvements	3.00%	45	-35%
375.2	Service centers	3.00%	45	-35%
375.3	Garage	3.00%	45	-35%
375.4	Other small structures	3.00%	45	-35%
376.1	Mains - steel	1.44%	80	-15%
376.2	Mains - cast iron	3.31%	80	-165%
376.3	Mains - plastic and copper	1.57%	70	-10%
378.1	Measuring and regulating station equip. (general)	3.71%	35	-30%
379.1	Measuring and regulating station equip. (CGCS)	3.71%	35	-30%
380.1	Services - steel	5.23%	44	-130%
380.2	Services - plastic and copper	3.75%	44	-65%
381.1	Meters	2.37%	38	10%
383.1	House regulators	2.00%	50	0%
385.1	Industrial meas. and regulating equipment	3.25%	40	-30%
386.1	Other property on customers' premises	7.14%	14	0%
387.1	Other equipment	2.78%	36	0%
	General Plant			
390.1	Structures and improvements	3.00%	35	-5%
391.0	Office furniture and equipment	3.33%	30	0%
391.1	Data processing systems	20.00%	5	0%
391.2	Mechanical office equipment	10.00%	10	0%
391.3*	Data processing software	20.00%	5	0%
391.4	Data processing equipment	10.00%	10	0%
392.1	Transportation Equipment - automobiles	14.17%	6	15%
392.2	Transportation Equipment - trucks	8.18%	11	10%
392.7	Transportation Equipment - automobiles - Monat	14.17%	6	15%
392.71	Transportation Equipment - trucks - Monat	8.18%	11	10%
393.1	Stores equipment	2.22%	45	0%
394.1	Tools, shop and garage equipment	2.63%	38	0%
395.1	Laboratory equipment	3.57%	28	0%
396.1	Power operated equipment	6.92%	13	10%
397.1	Communication equipment	5.00%	20	0%
398.1	Miscellaneous equipment	3.45%	29	0%

Affiliate Transactions Rule Annual Reporting Requirements

This agreement relating to affiliate transactions rule annual reporting requirements shall not waive the record keeping requirements of Laclede Gas Company (LGC) or its parent, The Laclede Group, or any of its affiliates as required by the affiliate transactions rules including 4 CSR 240-40.015 (4) and (5), or the access to records of affiliated entities in 4 CSR 240-40.015 (6) or the requirements contained in 4 CSR 240-40.016. Pursuant to staff witness Lisa Hanneken's direct testimony, this reporting requirement agreement does not include the Energy-Related Goods and Services category, which is addressed through the PGA/ACA.

A report listing each and every affiliate transaction (including but not limited to each purchase, sale or service, including management services, provided by/to LGC from/to any affiliates) by affiliated entity, by type of transaction, by amount, by month will be included with the affiliate transactions rule required annual report. This listing will include the methodology used to record each type of affiliate transaction (e.g. 3-factor, payroll, fair market price, etc.). Documentation to support the basis used and to verify the price charged will be maintained by LGC in accord with the affiliate transactions rules recordkeeping requirements and copies of such documentation shall be made available to Staff and the Office of the Public Counsel (OPC) upon request.

Laclede shall provide the monthly management payroll and distributions on an annual basis with a highly confidential designation, in the same format as in the response to DR 233 in Case No. GR-2010-0171. Documentation to support the distributions shall be maintained by LGC in accord with the affiliate transactions rules recordkeeping requirements and copies of such documentation shall be made available to Staff and the OPC upon request. Staff and the OPC shall provide names of any Staff or OPC person who views the monthly payroll data.

Laclede shall provide a list of each work order that has charges to its parent or any affiliate, denoting both payroll and non-payroll charge accounts, amounts charged to each account and a description of the purpose of the work order.

Laclede shall provide a list of each intercompany accounts receivable transaction between Laclede and its parent or any other affiliate, with details including: the date, each account, the amount of each transaction, and the general ledger description of each transaction. If a general ledger description requires additional explanation, copies of this information shall be made available to the Staff and OPC within 20 business days upon request.

Laclede shall provide the annual calculation of all allocation factors including: all components used in the development of each and every CAM allocation factor, all source documents to support the basis used and to verify the price charge shall be maintained by LGC in accord with the affiliate transactions rules recordkeeping requirements and copies of such documentation shall be made available to the Staff and OPC upon request.

Laclede shall work with Staff and OPC on the format of the affiliate transactions rule required annual report, with such work to be completed within nine months of the effective date of new rates established in this case.

Laclede shall update its procedures and employee training related to time reporting to better document the actual time spent by employees working for the parent, LGC, and any of its affiliates and shall provide a copy of the procedures to Staff and OPC within nine months of the effective date of new rates established in this case.

LGC shall meet with Staff and OPC in a working group to review and discuss the allocations between LGC, its parent, and its non-regulated affiliates. This item shall also provide for a review of allocations within LGC for regulated services and unregulated services.

LGC shall request and the Staff and OPC shall support a waiver from the Commission of the calendar year affiliate transactions report and submission date of March 15th requirements of the affiliate transactions rule.