

*Exhibit No.:*  
*Issue:* Revenue  
*Witness:* Kim Cox  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Surrebuttal Testimony  
*Case No.:* GR-2021-0108  
*Date Testimony Prepared:* July 14, 2021

**MISSOURI PUBLIC SERVICE COMMISSION**

**INDUSTRY ANALYSIS DIVISION**

**TARIFF/RATE DESIGN DEPARTMENT**

**SURREBUTTAL TESTIMONY**

**OF**

**KIM COX**

**SPIRE MISSOURI INC., d/b/a SPIRE**

**SPIRE EAST and SPIRE WEST  
GENERAL RATE CASE**

**CASE NO. GR-2021-0108**

*Jefferson City, Missouri  
July 2021*

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**SURREBUTTAL TESTIMONY**

**OF**

**KIM COX**

**SPIRE MISSOURI INC., d/b/a SPIRE**  
**SPIRE EAST and SPIRE WEST**  
**CASE NO. GR-2021-0108**

Q. Please state your name and business address.

A. My name is Kim Cox, and my business address is Missouri Public Service Commission, P.O. Box 360, Jefferson City, MO 65102.

Q. By whom are you employed and in what capacity?

A. I am employed by the Missouri Public Service Commission (“Commission”) as a Senior Research/Data Analyst in the Tariff/Rate Design Department in the Industrial Analysis Division.

Q. Are you the same Kim Cox that previously filed testimony in Staff’s Direct Cost of Service Report?

A. Yes.

Q. What is the purpose of your surrebuttal testimony?

A. The purpose of my surrebuttal testimony is to address the customer growth adjustment in Company witness Michelle Antrainer rebuttal testimony.

1 **RESPONSE TO COMPANY RESIDENTIAL CUSTOMER GROWTH ADJUSTMENT**

2 Q. Company witness Michelle Antrainer states in rebuttal testimony<sup>1</sup> that Spire  
3 does not agree with Staff's position on customer growth adjustments. Please explain what  
4 Staff's position is for residential customer growth.

5 A. For direct, Staff utilized actual residential customer charge counts for  
6 January 2020 through December 2020 and stated that it will make any necessary adjustments  
7 to customer growth through May 2021 in its true-up filing. Staff's residential customer growth  
8 adjustment in direct is \$1,684,002.

9 Q. Did the Company use actual residential customer charge counts for January 2020  
10 through December 2020?

11 A. No. The Company used an annualized customer count as discussed further in  
12 detail below.

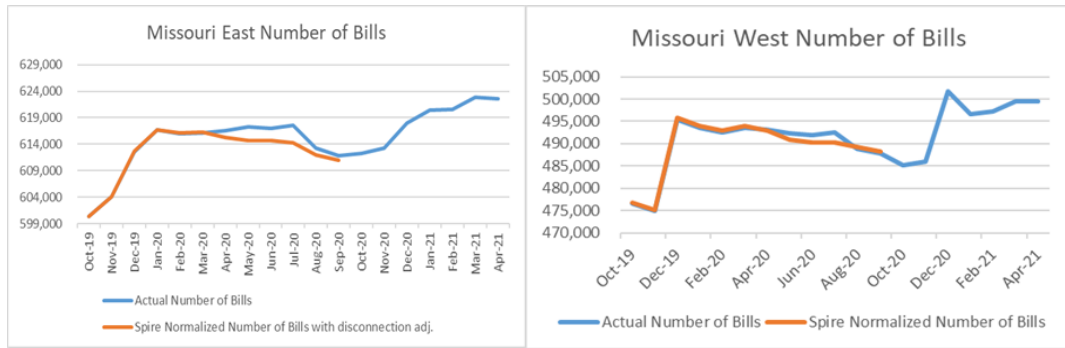
13 Q. Does Staff still plan to review and make necessary adjustments in the  
14 true-up filing?

15 A. Yes. Staff is reviewing the number of customers per month in the Residential  
16 class and will make necessary adjustments in true-up. Below is a chart comparing the actual  
17 number of residential customer bills starting in October 2019 through April 2021 to the number  
18 of residential customer bills that would result from the Company's direct filed adjustments.

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<sup>1</sup> Rebuttal testimony of Michelle Antrainer, page 7, line 23.

Surrebuttal Testimony of  
Kim Cox



1  
2 Q. Do you agree with the Company’s customer growth adjustment?

3 A. No. Based on the Company’s workpaper, direct testimony, rebuttal testimony  
4 and conversations with the Company, Staff is not certain of the adjustment that is proposed.

5 Q. Please explain.

6 A. Company witness Alicia Mueller states in direct testimony<sup>2</sup> that the annualized  
7 customer changes are based on the average annual number of customers for the period ended  
8 September 2019 compared to the average annual number of customers for the period ended  
9 September 2018. Company witness Michelle Antrainer states in rebuttal testimony<sup>3</sup> that the  
10 Company used average fiscal year 2019 compared to fiscal year 2018 customer numbers to  
11 calculate annualized residential customer growth. Below is a copy of the Company’s direct  
12 workpapers, titled “Missouri West (“MOW”) Regression Weather and Cust Annul Adj Test  
13 Year and Missouri East (“MOE”) Regression Weather and Cust Annul Adj Test Year”.<sup>4</sup>

<sup>2</sup> Direct testimony of Alicia Mueller, page 6, lines 10-12.

<sup>3</sup> Rebuttal testimony of Michelle Antrainer, page 7, lines 23 and 24.

<sup>4</sup> MOW Regression Weather and Cust Annul Adj Test Year and MOE Regression Weather and Cust Annul Adj Test Year.

Surrebuttal Testimony of  
Kim Cox

	MOW				Total
Residential					
Jan-20	493,558				493,558
Jan-19	487,282				487,282
I/(D)	6,277	0	0	0	6,277

	MOE				Total
Residential					
Jan-20	616,659				616,659
Jan-19	613,679				613,679
I/(D)	2,980	0	0	0	2,980

Q. What does the Jan-20 number reflect?

A. The Jan-20, column MOW of 493,558 and MOE of 616,659 reflects the customer number of bills in the month of January 2020 included in the Company's test year. It is not clear why the Company witness, Michelle Antrainer states that she used the average fiscal year 2019 compared to average fiscal year 2018 to calculate annualized residential customer growth, when the Company's workpaper appears to compare the month of January 2020 to January 2019.

Q. What monthly customer annualization adjustment did the Company make?

A. In the Company's Normalized Billing Determinant workpaper, in direct, the Company applied an increase of 84.1 customers per month for Spire East and an increase of 326.4 customers per month for Spire West. Staff also notes that the Company made a disconnection adjustment to actual customers per month in the direct workpaper for Spire East for the months of April 2020 through September 2020 in the amount of -12,334 as shown below. The Company did not make a disconnection adjustment for Spire West.

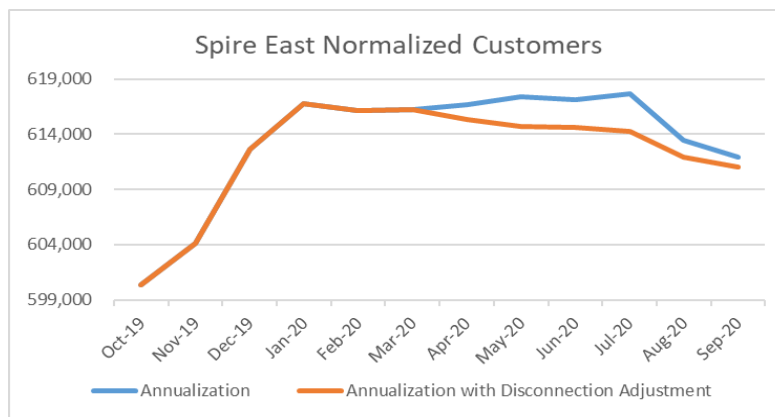
Disconnect Adj Actuals		April	May	June	July	August	September
Residential		-1365	-2670	-2503	-3394	-1492	-910

Surrebuttal Testimony of  
Kim Cox

1 In the Company's update workpaper, the disconnection adjustment is zero for Spire  
2 West and Spire East for all the months of the test year.

3 Q. Does Staff know the effect of adding the disconnection adjustment to East for  
4 the months of April through September?

5 A. Below is a graph showing the comparison. It is not clear what adjustment to  
6 customer numbers the Company is proposing.



7  
8 Q. Company witness Michelle Antrainer states in rebuttal testimony<sup>5</sup> states that  
9 residential customer revenues were overstated by approximately \$500 thousand due to the non-  
10 disconnection policy during COVID 19.

11 Q. What is the customer growth annualization adjustment in the workpaper, Spire  
12 Combined 2020 Rate Case Base Model-Filing Model with Adjustments?

13 A. Spire's customer growth annualization is \$930,715.

14 Q. What is Spire's customer growth annualization in the December update model  
15 that the Company provided?

16 A. Spire's customer growth annualization is \$1,390,711.

<sup>5</sup> Rebuttal testimony of Michelle Antrainer, page 8, lines 4-6.

Surrebuttal Testimony of  
Kim Cox

1 Q. Why is Spire's customer growth annualization \$459,996 more in  
2 December 2020?

3 A. Staff is unable to determine why it is different due to update workpapers not  
4 being provided to support the adjustment. The Company has also not provided rebuttal  
5 workpapers to support any customer growth adjustment. In the company's direct filing,  
6 customer annualization workpapers were provided; however, \$930,715 nor \$1,390,711  
7 are reflected.

8 Q. Is the difference of \$459,996 in the customer growth annualization due to  
9 removing the disconnection normalization adjustment?

10 A Staff is not clear if it is or not. The disconnection normalization in the  
11 Company's direct filed workpaper is -\$513,356 and in the update it is \$0.

12 Q. Does this conclude your surrebuttal testimony?

13 A. Yes.

**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**

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

**AFFIDAVIT OF KIM COX**

STATE OF MISSOURI )  
 ) ss.  
COUNTY OF COLE )

**COMES NOW KIM COX** and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Surrebuttal Testimony of Kim Cox*; and that the same is true and correct according to her best knowledge and belief.


Further the Affiant sayeth not.

  
\_\_\_\_\_  
KIM COX

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 13<sup>th</sup> day of July 2021.

D. SUZIE MANKIN  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Cole County  
My Commission Expires: April 04, 2025  
Commission Number: 12412070

  
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Notary Public