Exhibit No.:	**____**
Issues:	**Payroll and Payroll Taxes** **Customer Convenience Fees** **Employee Benefits** **Gas Operating Revenue** **Non-Gas Operating Revenue** **Non-Labor Distribution Maintenance** **Amortization Expense** **Depreciation** **CCN Agreements** **Ultrasonic Meters/Stranded Assets** **Capitalized Depreciation Expense** **Plant in Service** **Accumulated Depreciation Expense** **Rent and Lease Expense** **Insulation Financing and Energy Wise Programs**
Witness:	**Michelle Antrainer**
Type of Exhibit:	**Rebuttal Testimony**
Sponsoring Party:	**Spire Missouri Inc.**
Case No.	**GR-2022-0179**
Date Testimony Prepared:	**October 7, 2022**

SPIRE MISSOURI INC.

CASE NO. GR-2022-0179

REBUTTAL TESTIMONY

OF

MICHELLE ANTRAINER

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REBUTTAL TESTIMONY OF MICHELLE ANTRAINER

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Michelle Antrainer, and my business address is 700 Market Street, St. Louis, Missouri 63101.

Q. ARE YOU THE SAME MICHELLE ANTRAINER WHO PREVIOUSLY FILED DIRECT TESTIMONY IN THIS PROCEEDING?

A. Yes, I submitted direct testimony on behalf of Spire Missouri Inc. ("Spire" or "Company") in this rate case.

I. PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A. The purpose of my testimony is to respond to various issues addressed in the Direct Testimony of the Office of the Public Counsel ("OPC") and Staff of the Missouri Public Service Commission ("Staff"). These issues include payroll adjustment, customer convenience fees, employee benefits, gas operating revenues, non-gas operating revenue, energy efficiency programs, non-labor distribution maintenance, amortization expense, depreciation, CCN agreements, ultrasonic meters/stranded assets, capitalized depreciation expense, plant in service, accumulated depreciation expense, rental leases, and insulation financing and Energy Wise programs.

II. PAYROLL AND PAYROLL TAXES

Q. PLEASE SUMMARIZE STAFF'S PROPOSAL ON PAYROLL AND PAYROLL TAXES.

A. Staff Witness Dhority proposes the same methodology as the prior rate case, which is proposing adjustments to annualize payroll and payroll taxes in the cost of service for this case. Staff's payroll adjustment takes overtime into consideration, applying an overtime percentage proposed by Spire and accepted by Staff in the prior rate case to total annualized payroll to arrive at an amount of overtime expense to be included. Staff also recommends the Commission order Spire to maintain an ongoing record of overtime hours.

Q. DOES SPIRE TAKE ISSUE WITH THE METHODOLOGY USED BY STAFF?

A. Spire agrees with calculating the payroll adjustment based on the methodology employed in Case No. GR-2021-0108. Spire's payroll is identified at a point in time – for this case Staff is utilizing May 31, 2022. All activity, additions and deletions, subsequent to this date should not be included in this adjustment. In determining the payroll expense to be included in the cost-of-service adjustment, an O&M percentage must be applied. The O&M rate applied must be comparable to the rate used in the last case. Company Witness Eric Bouselli provides detailed testimony on the overhead impacts and O&M rates and process changes from the last case.

Q. HOW DOES SPIRE RESPOND TO THE RECOMMENDATION THAT THE COMMISSION ORDER SPIRE TO MAINTAIN AN ONGOING RECORD OF OVERTIME HOURS?

A. Spire will work with internal resources to determine the information that can be provided related to overtime hours by payroll group and rate type that Staff has requested.

Q. DOES SPIRE AGREE WITH HOW STAFF CALCULATED ITS PAYROLL TAX ADJUSTMENT?

A. No. Payroll taxes are calculated as a rate applied to payroll dollars. Therefore, by making the payroll adjustments outlined above and supplemented in Spire Witness Bouselli's rebuttal testimony, the payroll taxes will be appropriately adjusted to reflect the correct amounts.

Q. IS THERE ANYTHING ELSE YOU WOULD LIKE TO EXPLAIN REGARDING PAYROLL OR PAYROLL EXPENSE?

A. Yes. A reduction of $1.6 million to third party expenses was included in the calculation of the revenue requirement as part of Case No. GR-2021-0108. The anticipated reduction has not materialized due to the inability of Spire to fill open positions in the Customer Service area. Internal payroll for these cost centers decreased by approximately $0.6 million from December 2021 to August 2022, while the third-party costs increased by approximately 16% or $0.8 million. Therefore, Spire proposes to add to the cost of service $1.4 million in third-party customer service expenses to account for the additional work being completed by external call center resources and the third-party cost increase.

III. CUSTOMER CONVENIENCE FEES

Q. WHAT IS STAFF'S RECOMMENDATION ON HANDLING CUSTOMER CONVENIENCE FEES?

A. Witness Dhority states that Staff will include an annualized amount of customer convenience fees in its cost-of-service calculations, consistent with the treatment in Spire's most recent rate case. Staff stated its intention to review these fees through the true-up cutoff date.

Q. DOES SPIRE AGREE WITH THIS RECOMMENDATION?

A. Yes. I agree with the Staff calculations of the annualized customer convenience fees.

IV. EMPLOYEE BENEFITS

Q. PLEASE EXPLAIN STAFF'S POSITION ON EMPLOYEE BENEFITS.

A. Witness Dhority explains that Staff calculated employee life insurance, accidental death and dismemberment insurance and long-term disability insurance expense in the cost of service based upon the most current rates applied to the actual employee wage and salary levels as of May 31, 2022. Similarly, with regard to 401(k), Staff calculated Spire's 401(k) employee match expense by applying the rate used in Company's rate case model to actual employee wage and salary levels as of May 31, 2022. Staff indicated an intent to update its adjustments through the true-up cutoff date.

Q. DOES SPIRE HAVE ANY ISSUES WITH STAFF'S POSITION ON EMPLOYEE BENEFITS?

A. Yes. Employee benefits are calculated as a rate applied to payroll dollars. As such, by making the payroll adjustments outlined above and supplemented in Spire Witness Bouselli's rebuttal testimony, the employee benefit costs will appropriately be adjusted to reflect the correct amounts.

V. GAS OPERATING REVENUE

Q. STAFF RECOMMENDS SEVERAL ADJUSTMENTS TO GAS TEST YEAR BILLED RATE REVENUES. PLEASE DESCRIBE.

A. Staff Witness Harris describes five major adjustments to test year billed rate revenues: weather normalization, customer growth, rate switchers, rate change annualization, and large customer adjustment. Staff Witness Poudel explains the weather normalization adjustment in greater detail.

Q. DOES SPIRE AGREE WITH ANY OF THESE ADJUSTMENTS?

A. Yes. Spire agrees with adjustments to operating revenues based on customer growth and rate change annualization.

Q. DOES SPIRE DISAGREE WITH ANY OF THESE ADJUSTMENTS?

A. Spire disagrees with the magnitude of the weather normalization adjustment. The Company acknowledges that new average data became available during Case No. GR-2021-0108 but was not utilized due to the timing of data availability. Although the updated NOAA 30-year normal heating degree days (HDD) was not used, Spire Witness Alicia Mueller addressed this data in her rebuttal testimony (page 4, lines 1-4) in GR-2021-0108:

> "As one would expect, the 1991-2020 data series shows warmer weather as compared to the earlier data set, with normal HDD down 1% in the Kansas City region and down 2% in the St. Louis region. Accordingly, if the 1991-2020 data were used, it would offset at least some of the weather normalization adjustment calculated by the Company and Staff."

Q. DOES SPIRE TAKE ISSUE WITH ANY OTHER STAFF GAS REVENUE ADJUSTMENT?

A. Spire understands Staff's concerns with customers receiving service under an inappropriate rate schedule. The rates established as part of Case No. GR-2021-0108 addressed this issue by eliminating incentives for LGS customers to obtain service under the SGS rate class. See below for an excerpt from Staff Witness Robin Kliethermes' rebuttal testimony in Case No. GR-2021-0108 (page 20, lines 15-18).

> "If the Commission approves Staff's recommendation to align the SGS, LGS and LVS rate classes**, the revenue impact of any inappropriate rate switching that may occur between rate classes will decrease as compared to Spire's current rate design."**
>
> (Emphasis added).

Additionally, Spire performs an annual review of customer usage by rate class and moves any customers whose usage falls outside the tariff thresholds to the correct rate class. Spire Witness Julie Trachsel covers this issue in further detail.

VI. NON-GAS OPERATING REVENUE

Q. DOES WITNESS FERGUSON ALSO RECOMMEND ADJUSTMENTS TO CERTAIN OTHER NON-OPERATING REVENUE CATEGORIES?

A. Yes, she describes Staff recommendations on late fees and reconnect/disconnect revenue. Witness Ferguson also describes adjustment to oil, gas property rental revenue, and other revenues, noting that Staff's normalization of this revenue over a five-year period for Spire East, an adjustment which Spire did not propose.

Q. DO YOU AGREE WITH THESE RECOMMENDATIONS?

A. Partly. I agree with all of Staff's recommendations except those related to miscellaneous revenue in account 495. During my review of Staff's adjustment for miscellaneous revenue, I identified two extraordinary adjustments that impacted 2021 data. Revenue of $1,974,000 from a sale of propane was included without the offsetting cost of the propane purchase. The propane expense was charged to account 780000, which is not included in the Revenue Requirement model. Spire actually incurred a net loss of $12,170 on this propane sale. The second entry of $1,518,284 resulted from a Stipulation from Case No. GR-2021-0108 related to COVID AAO impact and should be treated as a one-time entry with no impact on revenue requirement.

VII. ENERGY EFFICIENCY PROGRAMS

Q. STAFF PROPOSES NO COSTS IN COST OF SERVICE FOR THE PAY AS YOU SAVE PROGRAM, AND ALSO INCLUDED AN ADJUSTMENT TO RETURN AN OVER-RECOVERY OF THE ONE TIME ENERGY AFFORDABILITY PROGRAM AMORTIZATION. HOW DO YOU RESPOND TO THESE PROPOSALS?

A. Spire acknowledges that the Pay as you Save (PAYS) program has only been available since its approval in Case No. GR-2021-0108 and has not accrued any costs for inclusion in cost-of-service at this time.

The Company disagrees with Staff's adjustment to the One Time Energy Affordability. Staff did not adjust for the change in amortization amounts effective as of December 23, 2021, in Case No. GR-2021-0108. By updating the monthly amortization amount, this reduces the adjustment necessary to reflect the annualization.

Q. DOES STAFF MAKE ANY ADJUSTMENT FOR FUNDS APPLIED TO CUSTOMER ASSISTANCE DUE TO THE COVID PANDEMIC?

A. No. The Energy Efficiency regulatory asset workpaper utilized for Staff adjustment does not include the $1.3 million in funds applied to customer assistance during the COVID pandemic. The Company and Staff plan to meet and discuss this issue after the Rebuttal testimony is filed.

VIII. NON-LABOR DISTRIBUTION MAINTENANCE

Q. WOULD YOU LIKE TO RESPOND TO STAFF'S PROPOSED ADJUSTMENT TO NON-LABOR MAINTENANCE EXPENSE, WHICH USES A THREE-YEAR AVERAGE IN ITS ADJUSTMENT?

A. Spire does not object to the Staff's recommended non-labor distribution maintenance adjustments based on utilizing a three-year average.

IX. AMORTIZATION EXPENSE

Q. PLEASE SUMMARIZE STAFF'S PROPOSED AMORTIZATION AND RATEMAKING TREATMENT.

A. Staff Witness Ferguson described Staff's proposals. With respect to the Forest Park property and St. Peters Pipeline pre-construction costs, Staff reset the unamortized balance on May 31, 2022 over three years. Similarly, Staff recommends an amortization of three years of the remaining balance of acquisition transition costs. Staff also describes amortization treatment for intangibles, equity software, and other non-depreciable items.

Q. IS SPIRE IN AGREEMENT WITH THESE PROPOSALS?

A. Spire does not object to using a three-year amortization period but has concerns with Staff's calculation of the acquisition transition costs adjustment. In GR-2021-0108, Spire identified a duplicate Staff adjustment related to acquisition transition costs. Staff Witness Juliette annualized the account 404000 including the amortization expense for transition costs which are booked to account 404310. Staff Witness Majors corrected this duplication by adding the new annual amortization expense to the account 923000 adjustment. In GR-2022-0179, Staff is ignoring the adjustment from the previous case to account 404 and including the total amount of adjustment to account 923. This calculation erroneously reduced the amortization expense by $2,375,000.

Q. DOES SPIRE HAVE OTHER CONCERNS WITH STAFF'S PROPOSALS?

A. Yes. For the Forest Park excess sale regulatory liability, Staff has used the total amortization amount to adjust the revenue requirement instead of the incremental change from Staff's "Ferguson Forest Park Liability Direct GR-2022-0179" workpaper. This issue understates the required revenue by approximately $700,000.

X. DEPRECIATION

Q. WHAT IS STAFF'S POSITION ON DEPRECIATION?

A. Generally, Staff recommends the continued use of the depreciation rates that were ordered in Case No. GR-2021-0108, as well as recommending some adjustments to reserve balances.

Q. DOES SPIRE AGREE WITH THESE STAFF PROPOSALS?

A. Spire does not object to Staff's recommended reserve balance adjustments and agrees to the continued use of depreciation rates ordered in Case No. GR-2021-0108, except for a possible adjustment to the Meter and Meter Installation plant accounts to address future stranded assets, as discussed below.

XI. <u>CCN AGREEMENTS</u>

Q. PLEASE DESCRIBE STAFF'S PROPOSAL AS TO HOLDING CUSTOMERS HARMLESS FROM THE REVENUE REQUIREMENT ASSOCIATED WITH CERTAIN INFRASTRUCTURE RELATED TO EXPANSIONS OF ITS SYSTEM IN A SERIES OF CCN CASES.

A. Staff Witness Lange recommends that customers should be held harmless from the revenue requirements associated with Spire's expansion initiatives, which Spire agreed to in its last general rate case. Staff proposes a continuation of this treatment in the current case.

Q. DOES SPIRE AGREE WITH THIS PROPOSAL?

A. As part of a Stipulation from Case No. GR-2021-018, Spire transferred $1,260,341 of plant in service to plant held for future use. Spire agrees that this amount will not be subject to depreciation rates as part of plant held for future use, but recommends this amount be included in rate base. Spire makes this recommendation because this plant adjustment was based on a theoretical calculation and does not acknowledge that gas is flowing through the pipe.

XII. ULTRASONIC METERS/STRANDED ASSETS

Q. PLEASE SUMMARIZE OPC WITNESS MARKE'S TESTIMONY CONCERNING DIAPHRAGM METERS, WHICH HE CHARACTERIZES AS STRANDED ASSETS.

A. OPC Witness Marke alleges that Spire is replacing diaphragm meters at an accelerated rate, in contravention of the Commission's Order in the prior rate case. Additionally, Witness Marke recommends that the Commission either (1) disallow diaphragm meters that were removed with less than 30 years in service; (2) disallow diaphragm meters that were removed with less than 18.8 years in service for Spire East and 22.2 years for Spire West; or (3) disallow diaphragm meters that were removed with less than 10 years in service. Witness Marks favors option #2, which he contends is just and reasonable for ratepayers and shareholders.

Q. HOW DOES THE COMPANY RESPOND?

A. The Company acknowledges that an apparent disconnect exists between the actual diaphragm meter life and the useful life utilized to calculate a depreciation rate. Nonetheless, Spire contends that the customers have benefited for years from the lower depreciation rate and feels the Company would be inappropriately penalized should it be unable to recover the asset costs. Spire is willing to work with all parties to arrive at a fair resolution of this issue. After the completion of the last case, Spire implemented a process to charge any meter change prior to ten years of age to expense. Therefore, Spire's preference is to continue this process, which aligns with Dr. Marke's option # 3 as defined in his direct testimony.

Q. OPC WITNESS ROBINETT ALSO DISCUSSES CONCERNS WITH ULTRASONIC METER DEPLOYMENT. WHAT ARE HIS STATED CONCERNS?

A. He contends that smart meters and their installations are increasing at a rapid pace as Spire systematically replaces current mechanical meters with ultrasonic meters. Mr. Robinett also testifies that existing meter communication equipment net book value is decreasing. Finally, he characterizes plant-in-service and accumulated depreciation reserve accounts as outliers, in that plant in service accounts continue to increase, while accumulated depression reserves decrease, all while the meter replacements are occurring.

Q. HOW DOES THE COMPANY RESPOND TO THIS TESTIMONY?

A. Spire has implemented an accelerated meter replacement process for Missouri East. Due to the expiration of a long-term contract with Landis and Gyr in April 2025, the Company must either replace the entire meter or electronic meter reading device to continue to receive monthly customer meter readings. Spire agrees there are multiple options for addressing OPC's concerns and believes the most straight forward approach would be to adjust the depreciation rate on meters from 2.77% to 5.00%. This would not completely solve the issue but would move the useful life assumption closer to the approximately 20 year average the Company is experiencing.

Q. STAFF WITNESS EUBANKS ALSO ADDRESSED SPIRE'S METERING INFRASTRUCTURE, RECOMMENDING THE COMMISSION DISALLOW THE RECOVERY OF 7.5% OF THE SMART METER ACCOUNT AND 8.9% OF THE ASSOCIATED SMART METER INSTALLATION COSTS THAT OCCURRED

FROM JUNE 1, 2021 TO MAY 31, 2022. HOW DOES THE COMPANY RESPOND?

A. The Company disagrees with reducing the ultrasonic plant account balances for replacements of meters fewer than 10 years old. Spire believes the original diaphragm asset should be adjusted since this is the asset no longer in service. The reduction of the new asset is exacerbating the stranded asset amount of the original asset. Customers are using and receiving the benefits of new meters. Ultrasonic meter accounts should not be the account disallowed as proposed by Staff. As stated earlier, and addressed by OPC, if any account is adjusted, it should be the diaphragm meters.

Q. STAFF WITNESS FERGUSON CLAIMS THAT SPIRE DID NOT PREVIOUSLY DISCLOSE THAT IT INTENDED TO UTILIZE ULTRASONIC METER INFRASTUCTURE. DO YOU AGREE?

A. No. In Case No. GR-2017-0215, Spire Missouri purchased AMR devices from Landis & Gyr. These interface devices were never intended to be utilized past the expiration of the extended Landis and Gyr contract. The anticipated wholesale meter interface replacement was discussed as part of the True-Up Rebuttal Testimony of C. Eric Lobser (see page 4, lines 17-19) in Case No. GR-2017-0215.

> "In my rebuttal, I suggested an amortization period of seven years. This period should apply to the entire system of AMR devices, current and future, since LAC plans to replace the system in its entirety by the year 2024. As with other areas, we are willing to work with Staff on an appropriate approach to recovery of these costs – costs that would still be fully borne by customers at the 98-cent level had LAC been less proactive.

Moreover, the installation of ultrasonic meters was fully litigated in the Company's last general rate case (Case No. GR-2021-018), and is the subject of significant discussion in the Amended Report & Order in that case. The Company also met with Staff and OPC in

Jefferson City to discuss ultrasonic meters before the case filing of Case No.GR-2021-0108.

XIII. CAPITALIZED DEPRECIATION EXPENSE

Q. IN YOUR OPINION, SHOULD TRANSPORTATION AND POWER OPERATED EQUIPMENT USED TO PERFORM CONSTRUCTION ACTIVITIES BE CAPITALIZED AND CHARGED TO THE ASSOCIATED CAPITAL CONSTRUCTION PROJECT AND EVENTUALLY PLACED IN PLANT IN SERVICE?

A. Yes. Construction activities have a significant impact on the equipment needs of the Company. In order to recognize this relationship, Spire implemented this process to adjust the depreciation expense for the applicable plant accounts.

Q. DO YOU AGREE WITH STAFF'S ADJUSTMENT TO CAPITALIZE AMOUNTS INCLUDED IN ACCOUNTS 39200, 39600 AND 396100?

A. Spire does not object to Staff's recommended adjustment to depreciation related to capitalization of these expenses.

XIV. PLANT IN SERVICE

Q. DO YOU AGREE WITH STAFF WITNESS AMENTHOR'S ADJUSTMENT TO PLANT IN SERVICE?

A. In the Company's initial filing, plant in service estimates through the true up period of September 30, 2022 were included. Staff's rate base and depreciation expense is based on plant in service as of May 31, 2022. This adjustment creates an artificially low return on rate base as well as depreciation expense that will need to increase to reflect capital additions from June through September 2022.

Q. HAS STAFF STATED THEY WILL MAKE THIS ADJUSTMENT TO PLANT THROUGH SEPTEMBER 2022?

A. Yes, Staff Witness Amenthor stated that Staff will update plant in service balances at true-up cutoff[1].

Q. HAS STAFF INCLUDED AN ESTIMATED PLANT REVENUE REQUIREMENT NUMBER IN PREVIOUS SPIRE CASES OR OTHER RATE CASES?

A. Yes. In Spire's last rate case, GR-2021-0108, Staff Witness Karen Lyons included a true-up allowance which was an estimate of the projected rate revenue increase for true-up items[2]. This current case, Staff considered including a true-up estimate in their direct but instead chose not to reflect any increase in actual rate base values at true-up.

Q. WHAT APPROXIMATE RATE BASE INCREASE OR NEW PLANT WILL IMPACT THE TRUE-UP REVENUE REQUIREMENT?

A. The total capital deployed during the true-up period, June through September, is estimated to be $123.5 million and increases the revenue requirement by approximately $8.5 million.

XV. ACCUMULATED DEPRECIATION EXPENSE

Q. DO YOU AGREE WITH STAFF WITNESS AMENTHOR THAT SPIRE EAST'S AND SPIRE WEST'S BOOKS OVERSTATE THE RESERVE FOR RETIRED PLANT THAT IS NO LONGER SERVING UTILITY CUSTOMERS?

A. No. Any cost of removal is charged directly to the plant retirement project along with the asset book value. It is not feasible to retire the asset prior to completion of the cost of removal since before the work is completed the asset cannot be taken out of service. Any

[1] Direct Testimony of Paul Amenthor, page 8, line 17. GR-2022-0179
[2] Direct Testimony of Karen Lyons, page 2, lines 15-17. GR-2021-0108

salvage value from the asset increases the accumulated reserve balance as soon as the amount is quantified.

Q. DO YOU AGREE WITH STAFF'S INCLUSION OF A LINE ITEM IN THE ACCUMULATED DEPRECIATION SCHEDULE, IDENTIFYING THE RWIP AMOUNT RELATING TO THIS RETIRED PLANT?

A. No. If Staff does not include an adjustment for CWIP due to the difficulty in determining an estimate, it seems incongruent to be able to determine an estimate for RWIP.

XVI. <u>RENT AND LEASE EXPENSE</u>

Q. STAFF ANNUALIZED LEASE EXPENSES BASED ON THE MOST CURRENT LEASE COSTS AND HAS PURPORTED TO REMOVED ANY EXPIRING LEASES. DO YOU AGREE WITH THAT ADJUSTMENT?

A. Spire generally agrees with Staff adjustments for lease expense

Q. STAFF ALSO PROPOSED ADJUSTMENTS TO ALLOCATE A PORTION OF CORPORATE LEASE EXPENSE TO SPIRE EAST AND SPIRE WEST BASED ON THE MOST CURRENT FACILITY ALLOCATION FACTOR. IS THAT ADJUSTMENT ACCURATE?

A. Yes. Spire does not object to the Staff adjustment to reflect the allocation factor.

XVII. <u>INSULATION FINANCING AND ENERGY WISE PROGRAMS</u>

Q. STAFF HAS INCLUDED THE MAY 31, 2022 LOAN BALANCES ASSOCIATED WITH THE INSULATION FINANCING AND ENERGY WISE PROGRAMS, SEPARATELY FOR SPIRE MISSOURI EAST AND WEST, AS AN ADDITION TO RATE BASE. DO YOU AGREE WITH THAT ADJUSTMENT?

A. Yes. The Company agrees with the update of amortization expense and rate base treatment for the Insulation Financing and Energy Wise customer programs.

XVIII. CONCLUSION

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Spire Missouri Inc.'s Request for Authority to Implement a General Rate Increase for Natural Gas Service Provided in the Company's Missouri Service Areas.	)))))	**Case No. GR-2022-0179**

AFFIDAVIT

STATE OF MISSOURI CITY OF ST. LOUIS	)))	SS.

I, Michelle Antrainer, of lawful age, being first duly sworn, deposes and states:

1. My name is Michelle Antrainer. I am Manager of Rates and Planning for Spire Missouri Inc. My business address is 700 Market Street, St. Louis, Missouri 63101.

2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony on behalf of Spire Missouri Inc.

3. Under penalties for perjury, I declare that the foregoing is true and correct to the best of my knowledge and belief.

Michelle Antrainer
Michelle Antrainer (Oct 7, 2022 08:40 CDT)
Signature

Michelle Antrainer
Printed Name

Dated: 10/07/2022