

*Exhibit No.:*  
*Issue(s):* CPR Audit  
*Witness:* Claire M. Eubanks, PE  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Direct Testimony  
*Case No.:* GR-2025-0107  
*Date Testimony Prepared:* April 23, 2025

**MISSOURI PUBLIC SERVICE COMMISSION**  
**INDUSTRY ANALYSIS DIVISION**  
**ENGINEERING ANALYSIS DEPARTMENT**

**DIRECT TESTIMONY**  
**OF**  
**CLAIRE M. EUBANKS, PE**

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

**CASE NO. GR-2025-0107**

*Jefferson City, Missouri*  
*April 2025*

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1 including performing as the Certifying Engineer for projects related to landfill design,  
2 construction plans and specifications, and construction quality assurance.

3 In November 2012, I began my employment with the Commission as a Utility  
4 Regulatory Engineer I. My primary job duties were primarily related to the Renewable Energy  
5 Standard, reviewing applications for Certificates of Convenience and Necessity, construction  
6 audits, and the development and evaluation of in-service criteria. In January 2017, I was  
7 promoted to Utility Regulatory Engineer II and in April of 2020, I was promoted to my  
8 current position.

9 Q. Have you previously filed testimony before the Commission?

10 A. Yes, numerous times. Please refer to Schedule CME-d1, attached to this  
11 Direct Testimony, for a list of cases which I have filed testimony or recommendations.

12 Q. What knowledge, skills, experience, training and education do you have in the  
13 areas of which you are testifying as an expert witness?

14 A. I have received continuous training at in-house and outside seminars on  
15 technical matters since I began my employment at the Commission. I have been employed by  
16 this Commission as an Engineer for over 12 years, and have submitted testimony numerous  
17 times before the Commission. I have also been responsible for the supervision of other  
18 Commission employees in rate cases and other regulatory proceedings.

19 **EXECUTIVE SUMMARY**

20 Q. What is the purpose of your direct testimony?

21 A. The purpose of my direct testimony is to provide Staff's initial recommendations  
22 regarding an audit conducted by Spire Missouri Inc., d/b/a Spire ("Spire Missouri") as a result  
23 of its last rate case.

**CONTINUING PROPERTY RECORD AUDIT**

Q. Please briefly explain the issues from previous Spire Missouri rate cases that resulted in the Continuing Property Record Audit (“CPR Audit”).

A. In GR-2021-0108, the Commission could not conclude that Spire Missouri’s replacement of meters less than 10 years old was just and reasonable in all instances and disallowed recovery of a percentage of meter replacements.<sup>1</sup> In GR-2022-0179, Staff identified two areas of concern regarding Spire Missouri’s meter replacement program and its continuing property records. One issue was related to Spire Missouri’s practice of retiring meters prior to the end of their useful life without further justification.<sup>2</sup> Additionally, Staff identified a discrepancy between the number of meters identified in Spire Missouri’s Continuing Property Record (“CPR”) in comparison to the number of customers.<sup>3</sup> Similarly, the Office of Public Counsel raised the issue of stranded meter investment.<sup>4</sup>

Q. Please briefly explain the components of the Full Unanimous Stipulation and Agreement from GR-2022-0179 (“2022 S&A”), related to the CPR Audit.

A. The 2022 S&A, Paragraphs 35 through 44, details specifics regarding the CPR Audit. Resolution of certain meter issues were included in Paragraphs 30 and 31 but my direct testimony will focus on the CPR Audit.

The CPR Audit was completed in two parts: (1) Spire Missouri engaged an independent third-party auditor (Grant Thornton) to audit and provide recommendations related to meter accounts, meter installation accounts, and mains and services accounts for Spire Missouri East

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<sup>1</sup> Amended Report and Order, GR-2021-0108, page 46-48.

<sup>2</sup> Direct Testimony of Claire Eubanks, page 7, line 18-21.

<sup>3</sup> Revenue Requirement Direct Testimony of Sarah L. K. Lange, page 11, lines 9-16 and page 12, lines 1-3.

<sup>4</sup> Direct Testimony of Geoff Marke, page 2, lines 6-19.

1 and West, and (2) Spire Missouri completed an internal review of its CPR for all other accounts.

2 The results of these audits, per the 2022 S&A, are to be used by Spire Missouri to:

- 3       • Reflect results in the General Ledger, including plant and reserve account<sup>5</sup>;
- 4       • Reevaluate its meter testing policies and procedures to ensure that accurate
- 5       records of its entire meter population are being maintained<sup>6</sup>; and,
- 6       • Improve the accuracy of plant and account records concerning meters and meter
- 7       installations.<sup>7</sup> Specifically Spire Missouri shall:

8               (1) separate the meter and meter installation costs for Spire Missouri East

9               currently recorded in account 382;

10              (2) identify meter installation costs by meter type for Spire Missouri

11              West and continue to identify meter installation costs by meter type for

12              Spire Missouri East;

13              (3) ensure that retirements, including retirements in place, are accurately

14              reflected in the CPRs;

15              (4) ensure consistency going forward on how installations such as

16              fixtures or vaults are recorded; and

17              (5) ensure consistency going forward on how the capitalized cost

18              associated with the act of meter placement is recorded.

19       Q.     Please briefly explain the results of the audit.

20       A.     Grant Thornton \*\* [REDACTED]

21             [REDACTED]

22             [REDACTED]

23             [REDACTED]

24             [REDACTED]

25             [REDACTED]

26             [REDACTED]

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<sup>5</sup> Paragraph 35. If a rate case occurs prior to the completion of the CPR audit, allows Signatories to recommend adjustments to compensate ratepayers for the value of improperly recorded assets.

<sup>6</sup> Paragraph 43.

<sup>7</sup> Paragraph 44.

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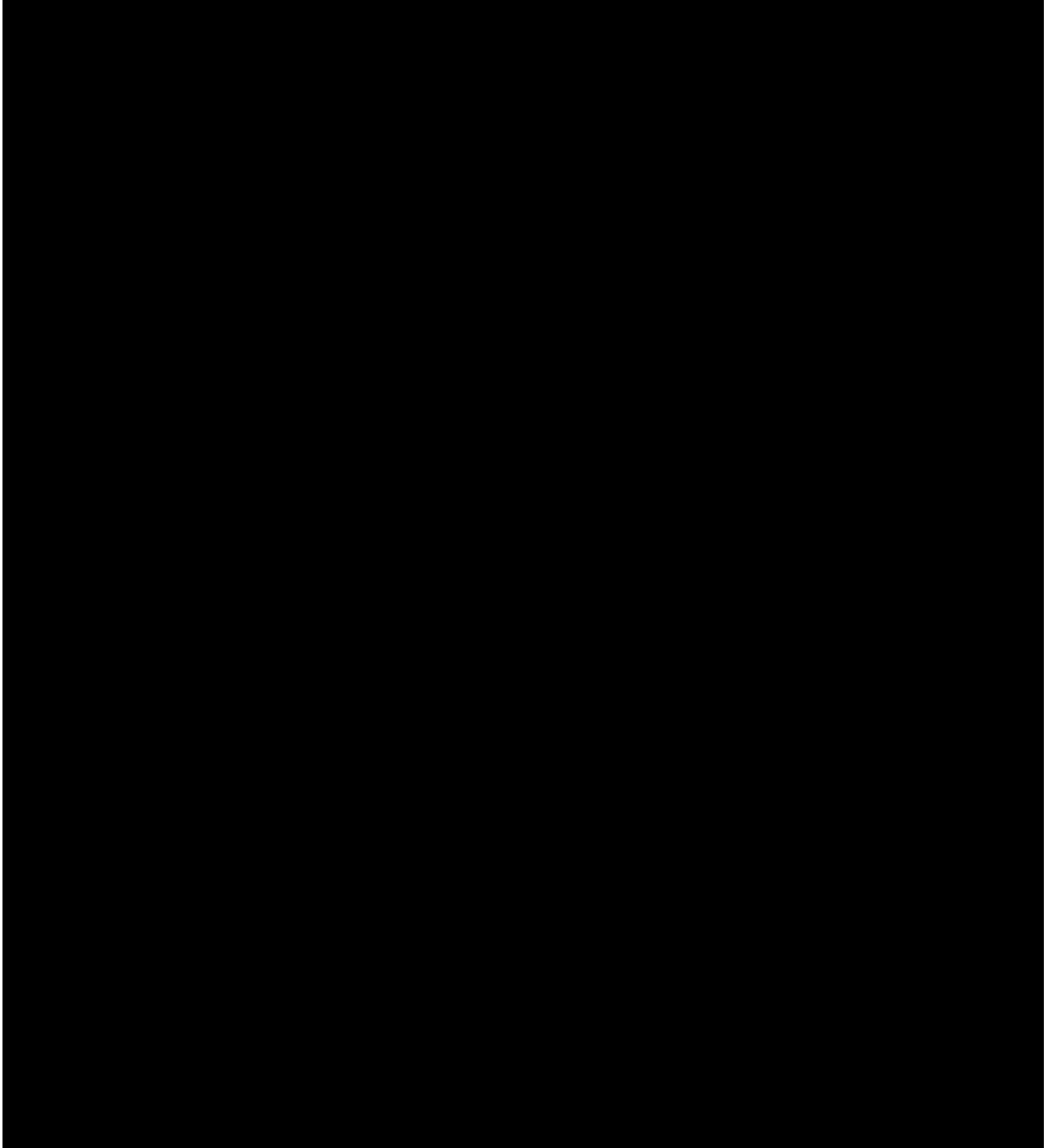
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1 Q. Please briefly explain the results of Spire Missouri's internal review.

2 A. Spire Missouri witness Michelle Antrainer discusses the process used  
3 by Spire Missouri to identify assets for retirement. Ultimately, Spire Missouri  
4 identified \$18.2 million of plant assets for retirement.<sup>10</sup>

5 Q. Is Spire Missouri implementing the results of the third-party audit?

6 A. Staff has requested additional detail regarding next steps from Spire Missouri  
7 regarding the independent third-party audit completed in February 2025.<sup>11</sup>

8 Q. Is Spire Missouri improving the accuracy of plant and account records  
9 concerning meters and meter installations as required by the 2022 Stipulation and Agreement?

10 A. Spire Missouri witness Michelle Antrainer represents that Spire Missouri is  
11 working on implementing an annual asset review process<sup>12</sup> but it is not clear the extent to which  
12 specific third-party audit recommendations will be incorporated into its new process.  
13 In response to Staff Data Requests 0250 through 0252, Spire Missouri represents certain actions  
14 will begin in April 2025.

15 Q. What are Staff's recommendations in this case related to the CPR Audit?

16 A. Staff recommends the Commission order Spire Missouri to do the following:

- 17 • Provide a detailed roadmap of its process improvements related to meters,  
18 mains, and service lines no later than three months from the effective date of  
19 rates in this case;
- 20 • Implementation of new policies and procedures shall occur no later than six  
21 months from the effective date of rates in this case;

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<sup>10</sup> Direct Testimony of Michelle Antrainer, page 4, lines 13-14.

<sup>11</sup> Spire Missouri received the Grant Thornton audit report on February 26, 2025 and Staff received the report the next day on February 27, 2025.

<sup>12</sup> Direct Testimony of Michelle Antrainer, page 4, lines 21-22.



- File all new and revised policies and procedures in this case no later than six months from the effective date of rates in this case; and,
- Identify any necessary tariff revisions no later than six months from the effective date of rates in this case.

Q. Are there other issues related to meters in this case?

A. Yes. Staff witness Malachi Bowman presents Staff's recommendation regarding future depreciation rates, including for meter accounts, in his direct revenue requirement testimony. Additionally, Staff is aware that Spire Missouri proposed an amortization to recover what Spire Missouri views as its stranded meter investment. Staff will respond to Spire Missouri's proposal in its rebuttal testimony.

Q. Does this conclude your direct testimony?

A. Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION**  
**OF THE STATE OF MISSOURI**

In the Matter of Spire Missouri Inc. d/b/a Spire'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-2025-0107

**AFFIDAVIT OF CLAIRE M. EUBANKS, PE**

STATE OF MISSOURI     )  
                                      )  
COUNTY OF COLE     )     ss.

COMES NOW CLAIRE M. EUBANKS, PE and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct Testimony of Claire M. Eubanks, PE*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

  
CLAIRE M. EUBANKS, PE

**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 18<sup>th</sup> day of April 2025.



  
Notary Public

## **CLAIRE M. EUBANKS, PE**

### **PRESENT POSITION:**

I am the Manager of the Engineering Analysis Department, Industry Analysis Division of the Missouri Public Service Commission.

### **EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

I received my Bachelor of Science degree in Environmental Engineering from the University of Missouri – Rolla, now Missouri University of Science and Technology, in May 2006. I am a licensed professional engineer in the states of Missouri and Arkansas. Immediately after graduating from UMR, I began my career with Aquaterra Environmental Solutions, Inc., now SCS Aquaterra, an engineering consulting firm based in Overland Park, Kansas. During my time with Aquaterra, I worked on various engineering projects related to the design, construction oversight, and environmental compliance of solid waste landfills. I began my employment with the Commission in November 2012 and was promoted to my current position in April 2020.

Currently, I am the co-chair of the NARUC Staff subcommittee on Electric Reliability & Resilience.

### **CASE HISTORY:**

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
EA-2012-0281	Ameren	Rebuttal	Certificate of Convenience and Necessity
EC-2013-0379 EC-2013-0380	KCP&L KCP&L GMO	Rebuttal	RES Compliance
EO-2013-0458	Empire	Memorandum	RES Compliance Plan & Report
EO-2013-0462	Ameren	Memorandum	RES Compliance Report
EO-2013-0503	Ameren	Memorandum	RES Compliance Plan
EO-2013-0504	KCP&L	Memorandum	RES Compliance Plan & Report
EO-2013-0505	GMO	Memorandum	RES Compliance Plan & Report
ET-2014-0059	KCP&L GMO	Rebuttal	RES Retail Rate Impact
ET-2014-0071	KCP&L	Rebuttal	RES Retail Rate Impact
ET-2014-0085	Ameren	Rebuttal	RES Retail Rate Impact
ER-2014-0258	Ameren	Cost of Service Report, Surrebuttal	RES, In-Service

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
EO-2014-0151	KCP&L GMO	Memorandum	RESRAM
EO-2014-0357	Electric	Memorandum	Solar Rebates Payments
EO-2014-0287	KCPL	Memorandum	RES Compliance Plan
EO-2014-0288	GMO	Memorandum	RES Compliance Plan
EO-2014-0289	KCPL	Memorandum	RES Compliance Report
EO-2014-0290	GMO	Memorandum	RES Compliance Plan
ER-2014-0370	KCP&L	Cost of Service Report	RES
EX-2014-0352	N/A	Live Comments	RES rulemaking
EC-2015-0155	GMO	Memorandum	Solar Rebate Complaint
EO-2015-0260	Empire	Memorandum	RES Compliance Plan & Report
EO-2015-0263	KCPL	Memorandum	RES Compliance Report
EO-2015-0264	GMO	Memorandum	RES Compliance Report
EO-2015-0265	KCPL	Memorandum	RES Compliance Plan
EO-2015-0266	GMO	Memorandum	RES Compliance Plan
EO-2015-0267	Ameren	Memorandum	RES Compliance Plan & Report
EO-2015-0252	GMO	Staff Report	Integrated Resource Plan – Renewable Energy Standard
EO-2015-0254	KCPL	Staff Report	Integrated Resource Plan – Renewable Energy Standard
EA-2015-0256	KCP&L GMO	Live Testimony	Greenwood Solar CCN
EO-2015-0279	Empire	Memorandum	RES Compliance Plan & Report
ET-2016-0185	KCP&L	Memorandum	Solar Rebate Tariff Suspension
EO-2016-0280	KCPL	Memorandum	RES Compliance Report
EO-2016-0281	GMO	Memorandum	RES Compliance Report
EO-2016-0282	KCPL	Memorandum	RES Compliance Plan
EO-2016-0283	GMO	Memorandum	RES Compliance Plan
EO-2016-0284	Ameren	Memorandum	RES Compliance Plan & Report
ER-2016-0023	Empire	Report	RES
ER-2016-0156	KCP&L GMO	Rebuttal	RESRAM Prudence Review

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
EA-2016-0208	Ameren	Rebuttal	Certificate of Convenience and Necessity
ER-2016-0285	KCPL	Cost of Service Report	In-Service, Greenwood Solar
ER-2016-0179	Ameren	Rebuttal	In-Service, Labadie Landfill
EW-2017-0245	Electric	Report	Working Case on Emerging Issues in Utility Regulation
EO-2017-0268	Ameren	Memorandum	RES Compliance Plan & Report
EO-2017-0269	KCPL	Memorandum	RES Compliance Report
EO-2017-0271	KCPL	Memorandum	RES Compliance Plan
GR-2017-0215 & GR-2017-0216	Spire	Rebuttal & Surrebuttal	CHP for Critical Infrastructure
GR-2018-0013	Liberty Utilities (Midstates Natural Gas)	Rebuttal	CHP Outreach Initiative for Critical Infrastructure Resiliency
EO-2018-0287	Ameren	Memorandum	RES Compliance Plan & Report
EO-2018-0288	KCPL	Memorandum	RES Compliance Report
EO-2018-0290	KCPL	Memorandum	RES Compliance Plan
EA-2016-0207	Ameren	Memorandum	Certificate of Convenience and Necessity
ER-2018-0146	GMO	Cost of Service Report	RESRAM Prudence Review
ER-2018-0145 ER-2018-0146	KCPL GMO	Class Cost of Service Report, Rebuttal	Solar Subscription Pilot Rider, Standby Service Rider
EA-2018-0202	Ameren	Staff Report	Certificate of Convenience and Necessity
EE-2019-0076	Ameren	Memorandum	Variance Request – Reliability Reporting
EA-2019-0021	Ameren	Staff Report	Certificate of Convenience and Necessity
EA-2019-0010	Empire	Staff Report	Certificate of Convenience and Necessity
EX-2019-0050	N/A	Live Comments	Renewable Energy Standard

Case Number	Utility	Type	Issue
EO-2019-0315	KCPL	Memorandum in Response to Commission Questions	Renewable Energy Standard
EO-2019-0316	GMO	Memorandum	Renewable Energy Standard
EO-2019-0317	KCPL	Memorandum in Response to Commission Questions	Renewable Energy Standard
EO-2019-0318	GMO	Memorandum	Renewable Energy Standard
ER-2019-0335	Ameren	Cost of Service Report	Renewable Energy Standard, In-Service Criteria
EA-2019-0371	Ameren	Staff Report	Certificate of Convenience and Necessity
EO-2020-0329	Evergy Missouri Metro	Memorandum	Renewable Energy Standard
EO-2020-0330	Evergy Missouri West	Memorandum	Renewable Energy Standard
EE-2021-0237	Evergy Missouri Metro	Memorandum	Cogeneration Tariff
EE-2021-0238	Evergy Missouri West	Memorandum	Cogeneration Tariff
EE-2021-0180	Ameren Missouri	Memorandum	Electric Meter Variance
ET-2021-0151 and 0269	Evergy	Memorandum, Rebuttal Report	Transportation Electrification
AO-2021-0264	Various	Staff Report	February 2021 Cold Weather Event
EW-2021-0104	n/a	Staff Report	RTO Membership
EW-2021-0077	n/a	Staff Report	FERC Order 2222
EO-2021-0339	Evergy Missouri West	Memorandum	Territorial Agreement
GR-2021-0108	Spire	Rebuttal	Automated Meter Reading Opt-out Tariff
EA-2021-0087	ATXI	Rebuttal Report	Certificate of Convenience and Necessity

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
ER-2021-0240	Ameren Missouri	Cost of Service Report Rebuttal	In-Service Bat Mitigation
ER-2021-0312	Empire	Cost of Service Report	Construction Audit – Engineering Review, In-service
EO-2022-0061	Evergy Missouri West	Surrebuttal	Special Rate/ Renewable Energy Standard
EA-2022-0099	ATXI	Rebuttal	Certificate of Convenience and Necessity
EA-2022-0234	NextEra Energy Transmission	Rebuttal	Certificate of Convenience and Necessity
ER-2022-0129	Evergy Missouri West	Direct Rebuttal	Advanced Metering Infrastructure, Reliability, Transmission & Distribution Investment, PISA reporting, Misc. Tariff issues
ER-2022-0130	Evergy Missouri Metro	Direct Rebuttal Surrebuttal/True-Up	Advanced Metering Infrastructure, Reliability, Transmission & Distribution Investment, PISA reporting, Misc. Tariff issues
EE-2022-0329	Ameren Missouri	Memorandum	Variance Request
GR-2022-0179	Spire Missouri	Direct Rebuttal	Metering Infrastructure
ER-2022-0337	Ameren Missouri	Direct Rebuttal Surrebuttal/True-Up	Rush Island, Smart Energy Plan, High Prairie
EA-2023-0017	Grain Belt	Rebuttal	Certificate of Convenience and Necessity
ET-2023-0250	Empire	Memorandum	Cogeneration/ Net Metering Tariff
. GE-2023-0196	Empire District Gas Company	Memorandum	Variance Request
EO-2023-0423 EO-2023-0424	Evergy	Memorandum	Solar Subscription Program
EC-2024-0108	Ameren Missouri	Staff Report	Complaint
EA-2024-0147	ATXI	Memorandum	Certificate of Convenience and Necessity
EO-2024-0231	Ameren Missouri	Memorandum	Renewable Energy Standard

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
EE-2024-0335	Evergy Missouri Metro	Memorandum	Electric Meter Variance
EF-2024-0021	Ameren Missouri	Rebuttal Surrebuttal	Securitization
ER-2024-0189	Evergy Missouri West	Direct Rebuttal Surrebuttal	In-service, Distribution Reliability, Net Metering
GR-2024-0106	Liberty Midstates	Direct Surrebuttal	Mains, Meters, and Service Lines
ER-2024-0319	Ameren Missouri	Direct, Rebuttal, Surrebuttal / True-Up Direct	High Prairie, Rush Island, Energy Delivery Projects
EE-2025-0158	Evergy Missouri Metro	Memorandum	Electric Meter Variance



**Case No. GR-2025-0107**

**SCHEDULE CME-d2**

**HAS BEEN DEEMED**

**CONFIDENTIAL**

**IN ITS ENTIRETY**