

Exhibit No. 239

**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 General Rate Increase for)	
Natural Gas Service Provided in the)	Case No. GR-2021-0108
Company's Missouri Service Areas)	

NOTICE OF SECOND ERRATA SHEET

COMES NOW the Office of the Public Counsel (“OPC”) and for its *Notice of Second Errata Sheet*, states as follows:

1. Mr. David Murray pre-filed direct, rebuttal, and surrebuttal testimony on behalf of the OPC in the above styled case.
2. On August 6, 2021, Mr. Murray’s pre-filed direct, rebuttal, and surrebuttal testimonies were offered and accepted into the record during the course of the evidentiary hearing held in this case.
3. Before the testimony was offered, Mr. Murray identified several errors that he wished to correct.
4. Mr. Murray has prepared the attached errata sheet identifying the changes to be made to his pre-filed direct, rebuttal, and surrebuttal testimonies and the reasons for those changes.

WHEREFORE, the Office of the Public Counsel respectfully requests the Commission accept this *Notice of Second Errata Sheet* and the attached *Second Errata Sheet*.

**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 General
Rate Increase for Natural Gas Service Provided
in the Company's Missouri Service Areas

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File No. GR-2021-0108

Second Errata Sheet for the Testimony of David Murray

Explanation of Errors

After reviewing my testimony in preparation for the hearing, I discovered language in my testimony that needs to be corrected and/or clarified. It is important to clarify/correct my testimony as it relates to identifying Spire Inc.'s and Spire Missouri's issue and issuer credit ratings. I also discovered an error as to the final conversion premium for Spire Inc.'s equity units which should be 22.5% rather than 20.0%. The final substantive change relates to describing the implications of Bank of America's breakeven analysis of Spire Inc.'s equity units. Bank of America did not identify a specific estimated cost of common equity, but rather an implied breakeven cost for issuing equity units rather than common equity.

