

**STATE OF MISSOURI  
PUBLIC SERVICE COMMISSION**

At a session of the Public Service Commission held by telephone and internet audio conference on the 12th day of November, 2020.

In the Matter of the Application of Spire Missouri Inc. d/b/a Spire to Change its Infrastructure System Replacement Surcharge in its Spire Missouri East Service Territory )  
) **File No. GO-2021-0030**  
) Tariff No. YG-2021-0020  
)  
)

In the Matter of the Application of Spire Missouri Inc. d/b/a Spire to Change its Infrastructure System Replacement Surcharge in its Spire Missouri West Service Territory )  
) **File No. GO-2021-0031**  
) Tariff No. YG-2021-0021  
)  
)

**ORDER APPROVING STIPULATION AND AGREEMENT**

Issue Date: November 12, 2020

Effective Date: November 22, 2020

On August 4, 2020, Spire Missouri Inc., (Spire) filed applications with the Missouri Public Service Commission pursuant to Sections 393.1009, 393.1012, and 393.1015, RSMo., and Commission Rules 20 CSR 4240-2.060, 20 CSR 4240-2.080, and 20 CSR 4240-3.265, requesting that the Commission authorize changes to the Spire Missouri East and Spire Missouri West Infrastructure System Replacement Surcharges (ISRS). Spire Missouri East's application requests an adjustment to its ISRS rate schedule that provides for the recovery of ISRS-eligible infrastructure system costs incurred during the period March 1, 2020, through August 31, 2020, and pro forma ISRS costs for the months of July and August 2020. Spire Missouri West's application requests an adjustment to its rates and charges to reflect the annual reconciliation of the difference between the

revenues resulting from its ISRS and the appropriate pretax revenues for the period October 8, 2018 through June 30, 2020. Spire also filed tariff revisions (assigned Tariff Nos. YG-2021-0020 and YG-2021-0021) to implement those adjustments for Spire Missouri East and Spire Missouri West. So that the Commission had adequate time to consider the applications and the tariff sheets, the Commission suspended those tariff sheets until December 2, 2020.<sup>1</sup>

Spire also seeks a waiver of the Commission's 60-day notice requirement of Commission Rule 20 CSR 4240-4.017(1)(D). In support thereof, Spire certifies that it has had no communication with the office of the Commission regarding any substantive issue likely to be in this case during the preceding 150 days.

The Commission directed notice and established an intervention deadline. The Commission granted intervention to the Missouri School Boards' Association (MSBA). The Staff of the Missouri Public Service Commission (Staff) filed a recommendation on October 2, 2020, that the Commission reject Spire's revised tariff sheets in both files. Staff recommended that the Commission approve Staff's proposed incremental pre-tax revenue amount of \$3,456,165, with a total current and cumulative ISRS surcharge of \$22,289,633 for Spire Missouri East. Staff recommended that the Commission approve Spire's proposal to adjust its rates and charges to reconcile an under-recovery of \$1,788,274 for Spire Missouri West. Spire and OPC filed responses to Staff's recommendations that partially disagreed with Staff's recommendation.

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<sup>1</sup> Section 393.1015.2(3), RSMo, requires the Commission to issue an order to become effective not later than 120 days after the petition is filed. This requirement was amended to 180 days effective August 28, 2020.

None of the responses requested an evidentiary hearing, so a procedural conference was held on October 20, 2020, to determine the need for a procedural schedule and evidentiary hearing. At the procedural conference, the parties stated that no hearing was requested because they anticipated being able to timely reach an agreement. The Commission ordered the parties to file an agreement, a status report, or a procedural schedule by October 23, 2020.

On October 23, 2020, Spire, Staff, and the Office of the Public Counsel (OPC) (collectively “Signatories”) filed their *Unanimous Stipulation and Agreement* purporting to resolve the issues between the Signatories in both files. MSBA was not a signatory to the *Unanimous Stipulation and Agreement*, but authorized the Signatories to represent that it does not object to the Stipulation and Agreement. Where all parties are not signatories to a stipulation and agreement, Commission Rule 20 CSR 4240-2-115(2) allows seven days to object to the stipulation and agreement. If no party files a timely objection to a stipulation and agreement, the Commission may treat it as a unanimous stipulation and agreement. More than seven days have passed since the stipulation and agreement was filed, and no party has objected. Therefore, the Commission will treat the stipulation and agreement as a unanimous.

### **The Stipulation**

The Signatories agree that the Commission should issue an order approving the *Unanimous Stipulation and Agreement*, which authorizes an ISRS revenue requirement of \$5,162,400 for Spire East and an ISRS revenue requirement of \$1,788,274 for Spire West.<sup>2</sup> That revenue requirement would be allocated to the rate classes according to the

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<sup>2</sup> Subject to specific terms contained in paragraphs three, four, and five of the *Unanimous Stipulation and Agreement*.

rate design described in Staff's October 2, 2020 Memorandum.<sup>3</sup> The tax treatment detailed in the *Unanimous Stipulation and Agreement* is the same as the Commission approved in Spire's previous ISRS filings in File Nos. GO-2020-0229 and GO-2020-0230.<sup>4</sup>

In Spire's earlier ISRS proceedings, File Nos. GO-2019-0356 and GO-2019-0357, OPC challenged whether there was a state or federal mandate requiring the replacement of bare steel pipes to which cathodic protection was applied. The Western District Appellate Court of Appeals has since issued an opinion upholding the Commission's order. However, OPC may appeal that decision. The *Unanimous Stipulation and Agreement* provides that the treatment of the cathodic treated bare steel in this case shall be consistent with any final unappealable decision in File Nos. GO-2019-0356 and GO-2019-0357. If OPC is successful in its appeal, and the case is remanded without specific instructions regarding how a refund is to be made, the *Unanimous Stipulation and Agreement* provides that it shall be made in the same manner as temporary rate adjustments described in Section 386.520.2(2) RSMo. The Signatories agree that any refund shall be made regardless of the occurrence of a rate case occurring between this Commission order and a final appellate decision, and they each retain the right to request the Commission issue an order or hold an evidentiary hearing to determine the proper amount of any refund.

The Signatories have agreed to not address issues regarding the application of the \$15 million credit resulting from the remand of File Nos. GO-2016-0332, GO-2016-0333,

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<sup>3</sup> ISRS rates by class are attached to the *Unanimous Stipulation and Agreement*.

<sup>4</sup> File Nos. GO-2020-0229 and GO-2020-0230, *Order Approving Stipulation and Agreement*, Issued May 13, 2020.

GO-2017-0201, GO-2017-0202, GO2018-0309 and GO-2018-0310, which was applied August 2020, in this proceeding. The *Unanimous Stipulation and Agreement* states that this issue may be raised in Spire Missouri's next general rate case proceeding or a subsequent ISRS filing.

After reviewing the *Unanimous Stipulation and Agreement*, the Commission finds that it is a reasonable resolution of the issues contained therein and should be approved. Based on the verified declaration that Spire has had no communication with the Commission in the prior 150 days regarding any substantive issues in this case, the Commission will grant the requested 60-day waiver. The Commission additionally finds there is good cause to make this order effective on November 22, 2020, to conform with the *Unanimous Stipulation and Agreement's* requirement that resulting rates are effective no later than December 2, 2020. The Commission rejects the tariff sheets filed by Spire and will order it submit tariff sheets conforming to the *Unanimous Stipulation and Agreement* approved in this order along with any request for expedited treatment.

**THE COMMISSION ORDERS THAT:**

1. Spire's request for waiver of the 60-day notice requirement of Commission Rule 20 CSR 4240-4.017(1)(D) is granted.
2. The *Unanimous Stipulation and Agreement* filed on October 23, 2020, is approved. The Signatories are ordered to comply with its terms. A copy of the *Unanimous Stipulation and Agreement* is attached to this order and incorporated by reference.
3. The tariff sheets filed on August 4, 2020, by Spire assigned Tariff Nos. YG-2021-0020 and YG-2021-0021, are rejected.

4. Spire shall file tariff sheets conforming with the *Unanimous Stipulation and Agreement* approved by this order, along with any request for expedited treatment, no later than November 13, 2020.

5. Staff shall file a statement regarding Spire's compliance tariffs no later than November 16, 2020, at 4:00 p.m.

6. This order shall be effective on November 22, 2020.



**BY THE COMMISSION**

A handwritten signature in black ink that reads "Morris L. Woodruff".

Morris L. Woodruff  
Secretary

Silvey, Chm., Kenney, Rupp, Coleman, and  
Holsman CC., concur.

Clark, Regulatory Law Judge

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

In the Matter of the Application of )  
Spire Missouri, Inc. d/b/a Spire to )  
Change its Infrastructure System ) Case No. GO-2021-0030  
Replacement Surcharge in its Spire )  
Missouri East Service Territory )

In the Matter of the Application of )  
Spire Missouri, Inc. d/b/a Spire to )  
Change its Infrastructure System ) Case No. GO-2021-0031  
Replacement Surcharge in its Spire )  
Missouri West Service Territory )

**UNANIMOUS STIPULATION AND AGREEMENT**

**COMES NOW** the Missouri Office of the Public Counsel (“the OPC”); Spire Missouri Inc. (“the Company” or “Spire”), on behalf of itself and its two operating units, Spire East and Spire West; and the Staff of the Missouri Public Service Commission (“Staff”) (collectively “the signatories”) and, pursuant to Commission Rule 20 CSR 4240-2.115, presents this *Unanimous Stipulation and Agreement* for approval by the Missouri Public Service Commission (“the Commission”) as a resolution of the issues of the ISRS revenue requirement to be approved by the Commission in these cases. In support of this *Unanimous Stipulation and Agreement*, the signatories state as follows:

1. **Issues Settled:** The signatories agree and intend this *Unanimous Stipulation and Agreement* to settle only the issues of the ISRS revenue requirement to be approved by the Commission in the above captioned cases. This settlement is

the product of extensive negotiations aimed at an amicable resolution of the present cases and none of the signatories to this *Unanimous Stipulation and Agreement* concede any issue of law or fact not expressly stated herein. In the event that the Commission orders additional evidence submitted in support of this stipulation, the signatories agree that Staff may submit into evidence a report demonstrating the calculation of the revenue requirements found herein but that no party to this stipulation shall be determined to have conceded the ISRS eligibility or lack thereof of any costs included or not included in that report or to be otherwise bound to the findings of that report.

2. **ISRS Revenue Requirement:** The signatories agree that, subject to the provision of paragraphs 3, 4 and 5 of this agreement, an ISRS revenue requirement of \$5,162,400 be approved for Spire East and an ISRS revenue requirement of \$1,788,274 be approved for Spire West.

3. **Rate Design and Effective Date of Rates:** The revenue requirement shall be allocated to the rate classes pursuant to the rate design described in Staff's Memorandum filed on October 2, 2020. In no event shall the rates implemented from this stipulation and agreement be made effective sooner than November 16, 2020 and no later than December 2, 2020. Attached to this Stipulation and Agreement are ISRS rates by rate class that incorporate the agreed upon revenue requirement and rate design for Spire East and Spire West.

4. **Tax Treatment:** The treatment of income tax included in the approved revenue requirements will reflect the treatment of income taxes agreed to in the



stipulation and agreement on this issue approved in Case Nos. GO-2020-0229 and GO-2020-0230. For purposes of these cases, prior to grossing up the return on rate base, the return will be reduced to reflect a tax deduction related to interest expense. The interest expense deduction will be calculated by multiplying the approved ISRS rate base by the Company's cost of debt from its last general rate proceedings (1.89%). After accounting for the interest deduction, the revenue requirement will be multiplied by the marginal income tax rate. At that point, the tax gross up will be split 52%/48% with 52% of the tax gross up included in the Company's total ISRS revenue requirement. Should the return on rate base change as a result of an agreed revision or Commission order, income taxes will be adjusted accordingly.

**5. Effect of Decision in Appeal of Prior ISRS Cases:** During the pendency of prior ISRS proceedings GO-2019-0356 and GO-2019-0357, the OPC raised an issue challenging the existence of a state or federal mandate requiring the replacement of bare steel pipes to which cathodic protection was later applied and argued that, in the absence of such a mandate, Spire should not be permitted to recover the cost of replacing such pipes through its ISRS. The Commission found that there was a state or federal mandate requiring Spire to replace such pipes. The OPC has since brought an appeal of this decision, which has been consolidated in what is currently Western District Appellate Court docket number WD83475. While the Western District has since issued an opinion upholding the Commission's order in Case Nos. GO-2019-0356 and GO-2019-0357, the OPC may still seek further appeal of the Court's decision. In the instant cases, Spire Missouri is not seeking recovery

of costs related to bare steel to which cathodic protection has later been applied. If it is later determined that there are in fact costs included in the instant ISRS case (GO-2021-0030) that pertain to bare steel to which cathodic protection has been later applied, then the remainder of this paragraph shall be enforced. The Signatories agree that, in the interest of preserving judicial resources, the resolution of the OPC's present issue shall be made consistent with the resolution of the same issue as appealed in cases GO-2019-0356 and GO-2019-0357. Should an appellate court issue a final and unappealable decision in the GO-2019-0356 and GO-2019-0357 cases that upholds the Commission's finding that there is a state or federal mandate requiring the replacement of bare steel pipes to which cathodic protection was later applied, then no further action shall be necessary. Should an appellate court issue a final and unappealable decision that remands the GO-2019-0356 and GO-2019-0357 cases because the appellate court determined the Commission erred in finding that there is a state or federal mandate requiring the replacement of bare steel pipes to which cathodic protection was later applied, then Spire agrees to refund all monies that it has collected through its ISRS for the replacement of bare steel pipes to which cathodic protection was later applied for which it seeks recovery in the present case (GO-2021-0030), in a manner consistent with the appellate court's decision, and to further cease the collection of any such monies on a prospective basis through the ISRS charges approved herein. In the event that the appellate court issues an order remanding the GO-2019-0356 and GO-2019-0357 cases but does not prescribe specific instructions regarding how any such refund should be made, then the refund of costs

related to the replacement of bare steel pipes to which cathodic protection was later applied that Spire seeks recovery for in the present cases shall be made in the same manner as if they were temporary rate adjustments ordered by the Commission as prescribed in Mo. Rev. Stat. § 386.520.2(2). The refund of any monies as set forth in this paragraph shall be made regardless of the occurrence of any rate case at any point in time between the Commission issuing an order approving this *Unanimous Stipulation and Agreement* and the final issuance of any such appellate decision; provided, however, that the signatories each individually retain the right to request the Commission issue an order and/or hold an evidentiary hearing to determine the proper amount of any such refund that may be issued by operation of this paragraph. Any such refund that may be issued by operation of this paragraph is subject to any change in applicable laws, rules or regulations, or the approval by the Commission of any lawful cost deferral or recovery mechanisms outside of ISRS related to such refunds.

6. **Blanket Work Orders:** Staff, OPC and Spire agree to meet prior to the Company's next ISRS filing to discuss the Company's blanket work orders.

7. **ISRS Credit and Gross Receipts Tax Issue:** As a resolution of ISRS Remand Cases GO-2016-0332, GO-2016-0333, GO-2017-0201, GO-2017-0202, GO-2018-0309 and GO-2018-0310, Spire Missouri agreed to refund \$15 million to its customers as a one-time bill credit. This bill credit was applied consistent with the agreement in August 2020. After the issuance of the ISRS bill credit, an issue has been raised regarding the application of the credit as below the line and the interplay

of this application with various gross receipt tax ordinances. The Parties agree not to address the tax issue in the instant ISRS cases. The Parties further agree that the tax issue may be raised in Spire Missouri's next general rate case proceeding or subsequent ISRS case.

8. **Parties not Objecting to this Agreement:** The Signatories have been authorized to represent that the Missouri School Board Association does not object to this Unanimous Stipulation and Agreement. Per Commission Rule 20 CSR 4240-2.115(c), where no party objects to a stipulation and agreement, the commission may treat such agreement as unanimous.

9. **Limitation of Scope:** This *Unanimous Stipulation and Agreement* is being entered into for the purpose of disposing of the issues specifically addressed herein. In presenting this *Unanimous Stipulation and Agreement*, none of the signatories shall be deemed to have approved, accepted, agreed, consented or acquiesced to any procedural principle, and none of the signatories shall be prejudiced or bound in any manner by the terms of this *Unanimous Stipulation and Agreement*, whether approved or not, in this or any other proceeding, other than a proceeding limited to the enforcement of the terms of this *Unanimous Stipulation and Agreement*, except as otherwise expressly specified herein. The signatories further understand and agree that the provisions of this *Unanimous Stipulation and Agreement* relate only to the specific matters referred to in this *Unanimous Stipulation and Agreement*, and no signatory waives any claim or right which it otherwise may have with respect to any matter not expressly provided for in this

*Unanimous Stipulation and Agreement.* The signatories further understand and agree that no party to this *Unanimous Stipulation and Agreement* shall assert the terms of this Stipulation as a precedent in any future proceeding.

10. **Interdependence and Non-Severability:** This *Unanimous Stipulation and Agreement* has resulted from negotiations and the terms hereof are interdependent. If the Commission does not approve this *Unanimous Stipulation and Agreement* in total, or approves it with modifications or conditions to which a signatory objects, then this *Unanimous Stipulation and Agreement* shall be void and no signatory shall be bound by any of its provisions. The agreements herein are specific to this proceeding and are made without prejudice to the rights of the signatories to take other positions in other proceedings except as otherwise noted herein. If the Commission does not unconditionally approve this *Unanimous Stipulation and Agreement* without modification, and notwithstanding its provision that it shall become void, neither this *Unanimous Stipulation and Agreement*, nor any matters associated with its consideration by the Commission, shall be considered or argued to be a waiver of the rights that any signatory has for a decision in accordance with RSMo. section 536.080 or Article V, Section 18, of the Missouri Constitution, and the signatories shall retain all procedural and due process rights as fully as though this *Unanimous Stipulation and Agreement* had not been presented for approval, and any suggestions or memoranda, testimony or exhibits that have been offered or received in support of this *Unanimous Stipulation and Agreement* shall become privileged as reflecting the substantive content of settlement

discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any further purpose whatsoever.

11. **Waiver of Procedural Rights:** If the Commission unconditionally accepts the specific terms of this *Unanimous Stipulation and Agreement* without modification, the signatories waive, with respect to the issues resolved herein, their respective rights: (1) to call, examine and cross-examine witnesses pursuant to RSMo. section 536.070(2); (2) to present oral argument and/or written briefs pursuant to RSMo. section 536.080.1; (3) to the reading of the transcript by the Commission pursuant to section RSMo. 536.800.2; (4) to seek rehearing pursuant to RSMo. section 386.500; and (5) to judicial review pursuant to RSMo. section 386.510, provided however that the Verified Applications and Updates submitted by Spire Missouri on behalf of Spire East and Spire West shall be received into evidence for the sole purpose of providing an evidentiary foundation for this *Unanimous Stipulation and Agreement*. These waivers apply only to a Commission order respecting this *Unanimous Stipulation and Agreement* issued in this above-captioned cases and do not apply to any issues or matters raised in any prior or subsequent Commission order, or any issue or other matters not explicitly addressed by this *Unanimous Stipulation and Agreement*.

12. **Merger and Integration:** This *Unanimous Stipulation and Agreement* contains the entire agreement of the signatories concerning the issues addressed herein. The intent of the signatories to this *Unanimous Stipulation and Agreement*

has been fully and exclusively expressed in this document and the attachments appended hereto.

WHEREFORE, the signatories respectfully request the Commission issue an order approving this *Unanimous Stipulation and Agreement* as a resolution of the issues of the ISRS revenue requirement to be approved by the Commission in the above captioned cases.

/s/*Goldie T. Bockstruck*  
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**Counsel for Spire Missouri Inc.**

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**Counsel for Office of Public Counsel**

**CERTIFICATE OF SERVICE**

The undersigned certifies that a true and correct copy of the foregoing Unanimous Stipulation and Agreement was served on all counsel of record on this 23<sup>rd</sup> day of October, 2020 by electronic mail.

/s/ Goldie T. Bockstruck

Goldie T. Bockstruck



**Spire Missouri East  
Case No. GO-2021-0030**

**Spire Missouri East  
ISRS Rate Design**

**Total ISRS Revenues** 23,995,868

<u>Customer Rate Class</u>	<u>Number of Customers*</u>	<u>Customer Charge</u>	<u>Ratio to Residential Customer Charge</u>	<u>Weighted Customer Nos.</u>	<u>Customer Percentage</u>	<u>Current ISRS Charge</u>	<u>Current ISRS Revenues</u>
Residential	613,447	22.00	1.0000	613,447	85.2023%	2.78	20,445,021
SGS	34,933	35.00	1.5909	55,575	7.7189%	4.42	1,852,217
LGS	5,901	125.00	5.6818	33,528	4.6568%	15.78	1,117,438
LV	53	914.25	41.5568	2,203	0.3059%	115.42	73,406
Unmetered Gas Light	72	6.00	0.2727	20	0.0027%	0.76	654
Interruptible	17	837.40	38.0636	647	0.0899%	105.72	21,566
General L.P	36	17.94	0.8155	29	0.0041%	2.26	983
Vehicular Fuel	7	23.38	1.0627	7	0.0010%	2.95	248
Large Volume Transportati	150	2,131.41	96.8823	14,532	2.0184%	269.08	484,335
<b>Total</b>	<b>654,616</b>				<b>100.0000%</b>		<b><u>23,995,868</u></b>

**Spire Missouri West  
Case NO. GO-2021-0031**

**Spire Missouri West  
ISRS Rate Design**

**Total ISRS Revenues** 23,297,105

<u>Customer Rate Class</u>	<u>Number of Customers*</u>	<u>Customer Charge</u>	<u>Ratio to Residential Customer Charge</u>	<u>Weighted Customer Nos.</u>	<u>Customer Percentage</u>	<u>Current ISRS Charge</u>	<u>Current ISRS Revenues</u>
Residential	487,898	20.00	1.0000	487,898	83.4310%	3.32	19,436,996
SGS	29,595	30.00	1.5000	44,393	7.5912%	4.98	1,768,519
LGS	3,969	130.17	6.5085	25,832	4.4173%	21.61	1,029,111
LV	487	1,095.27	54.7635	26,670	4.5606%	181.81	1,062,479
<b>Total</b>	<b>521,949</b>				<b>100.0000%</b>		<b><u>23,297,105</u></b>

**STATE OF MISSOURI**

**OFFICE OF THE PUBLIC SERVICE COMMISSION**

**I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.**

**WITNESS my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 12<sup>th</sup> day of November, 2020.**



  
**Morris L. Woodruff**  
**Secretary**

**MISSOURI PUBLIC SERVICE COMMISSION**

**November 12, 2020**

**File/Case No. GO-2021-0030 and GO-2021-0031**

**Missouri Public Service  
Commission**

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**Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).**

*Sincerely,*



**Morris L. Woodruff  
Secretary**

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Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.