

Exhibit No. 46

Spire Exhibit # 46

From: Young, Matthew <Matthew.Young@psc.mo.gov>
Sent: Tuesday, May 4, 2021 9:28 AM
To: Selinger, Wes <Wesley.Selinger@spireenergy.com>
Subject: RE: Spire Rate Case DR 253.1 Question-Clarification

Wes,

Thanks for the charge-type mapping file. I'll work through that.

Regarding the cost element by work order, I think that would help me but if it includes mounds of data, I likely wouldn't have time to process it before Staff files anyway. Let's come back to this after our filing and see what is needed to clear up some confusion.

Thanks.

From: Selinger, Wes <Wesley.Selinger@spireenergy.com>
Sent: Monday, May 03, 2021 9:14 AM
To: Young, Matthew <Matthew.Young@psc.mo.gov>
Subject: RE: Spire Rate Case DR 253.1 Question-Clarification

Hey Matt, I wanted to get back with you on this.

It is not possible to see a breakdown of asset additions in the various plant accounts by cost element. As I mentioned, the charges are bucketed at a higher level by charge type when utilization occurs. The attached shows the mapping of

cost elements to charge types which would give you the nature of the costs included in the charge types on our books in the FY20 additions by plant account.

We could get you detail by Cost Element on the work orders included in the FY20 additions, but there are a few thousand of these and that would take some time and work to pull. Plus, we would have to weed out appropriate months for certain WOs (like blankets) that had closings prior to Oct 2019, so the WO charges match the additions to plant. This would be a pretty big lift.

Let me know what you think and we can discuss.

Thanks

From: Young, Matthew <Matthew.Young@psc.mo.gov>
Sent: Thursday, April 29, 2021 9:59 AM
To: Selinger, Wes <Wesley.Selinger@spireenergy.com>
Subject: RE: Spire Rate Case DR 253.1 Question-Clarification

△ External email

Thanks Wes. Seeing how costs are unitized to each plant account is definitely a piece of what I was asking for.

Similar to going to the general ledger income statement and being able to see a cost element by account, I want to be able to see the plant accounts the same way. For example, just to pick an arbitrary cost element, I am looking for something that I can filter to see how much was added to each plant account for CE 1198 – Outside Services, broken down by 300 account. I was able to filter by cost element in the ISRS cases, but not by 300 account. It looks like I can't filter by costs elements after costs are put into charge types.

In addition to what you sent, I had envisioned a spreadsheet similar to what we look at in the ISRS cases; that had the cost elements by work order as they were added to CWIP, RWIP, and 106. I was hoping to see this type of cost element-driven data before and after it was unitized to the 300 accounts. Is it possible to get a spreadsheet of cost elements by work order that we see in the ISRS cases, and something that shows how cost elements are grouped during their transition to charge types so that we can reasonably understand the nature of the costs in the charge types, and therefore the additions to plant?

Regarding RWIP, it seems I recall from the ISRS spreadsheets that we could see charges to the 108 account by cost element and it followed the same unitization procedures. If I'm mistaken then I suggest we just focus on plant additions.

From: Selinger, Wes <Wesley.Selinger@spireenergy.com>
Sent: Thursday, April 29, 2021 8:14 AM
To: Young, Matthew <Matthew.Young@psc.mo.gov>
Subject: Spire Rate Case DR 253.1 Question-Clarification

Hey Matt,

Staff DR 253.1 in Spire's rate case requests a breakdown of total additions and retirements charged to plant and reserve by cost element and FERC account for fiscal year 2020. Although each charge to a work order in CWIP is assigned a cost element, charges are grouped into higher level cost buckets called charge types when they are added to the asset ledger as plant additions during unitization. We can provide FY20 asset additions by GL Account (101/106), FERC plant account, work order and charge type, but not cost element. Attached is an example. Please let me know if this will suffice. RWIP charges close to the appropriate plant account depreciation reserve in total as either Cost of Removal or Salvage, and

are not bucketed further by charge types in the depreciation ledger, so providing this detail for FY20 RWIP closings is not possible.

Let me know what you think.

Thanks