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	)))))	File No. GR-2027-0075

MOTION TO ESTABLISH TEST YEAR

COMES NOW Spire Missouri Inc. ("Spire Missouri" or "the Company"), by and through undersigned counsel, and, pursuant to Section 393.150.3, RSMo, requests the Missouri Public Service Commission establish a future test year in the above-captioned case, stating the following:

1. On April 9, 2025, the Missouri Legislature passed Senate Bill 4, which amended Section 393.150 RSMo, adding subsections 3 through 9 and authorizing gas, water, and sewer utilities to request a future test year for ratemaking purposes. Section 393.150.3(1) RSMo. specifically states:

> "Beginning July 1, 2026, the test year for proceedings under this section shall, if requested by a gas corporation, water corporation, or sewer corporation, be a future test year consisting of the first twelve full calendar months after the operation of law date unless the commission makes a determination that using a future test year under this section is detrimental to the public interest."

In short, gas, water, and sewer utilities are authorized to use a future test year, unless the Commission determines that the use of a future test year is detrimental to the public interest.

2. The benefit of a future test year is that it promotes and is consistent with the public interest. In setting just and reasonable rates, the Commission must consider all relevant factors to set rates that align with the costs and expenses that a utility will experience when those rates are effective. Missouri has traditionally been a historic test year state, which still results in a timing mismatch between utility investments and expenses and their recovery, even with known and

measurable adjustments. The use of a future test year, where the effective date of rates is the first day of the test year, allows the Commission to consider the costs and expenses that a utility will experience in the first year that rates are effective. In aligning costs and revenues, the use of a future test year achieves the matching principle (and may reduce borrowing costs to customers) and is consistent with the public interest.

3. Spire Missouri proposes to use a future test year with a forecast of revenues, expenses and a 12-month average of projected rate base for the 12 months ending September 30, 2028.

4. The Company's forecast is composed of both specific projects scheduled to be in service, used and useful in the future test year as well as regular operations and maintenance expenses such as main and service line replacements, meter replacements, damage prevention, and other similar activities.

5. The Company respectfully requests that the Commission act expeditiously with regard to this motion.

WHEREFORE, Spire Missouri respectfully requests the Commission issue an order adopting a future test year period of the 12 months ending September 30, 2028.

Respectfully submitted,

/s/ J. Antonio Arias

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Certificate of Service

The undersigned certifies that a true and correct copy of the foregoing was served on the Staff of the Commission and the Office of the Public Counsel via electronic mail on this 2nd day of November, 2026.

/s/ Julie Johnson