

the costs do not satisfy the requirements found in the plain language of the section 393.1009(5)(a).¹

4. I utilized the cited percentages provided by the Western District that can be found in the Rebuttal Testimony of Staff Witness Ms. Kimberly Bolin in Case No. GO-2016-0332. OPC utilized Staff work papers that supported Staff's recommendations in Case Nos. GO-2016-0332, GO-2016-0333, GO-2017-0201, and GO-2017-0202 for purposes of calculating the refund based on the Western District opinion in Docket No. WD80544.
5. I applied the cited percentages to each case plant additions using Staff's supporting work papers to obtain the adjusted revenue requirements that reflected disallowed recovery of plastic pipe. OPC then determined the difference between the authorized revenue requirement and the adjusted revenue requirement for each case.
6. I then calculated the monthly revenue requirement difference so that value could be multiplied by the number of months that the rates were in effect until ISRS was reset and rates became effective in Case Nos. GR-2017-0215 and GR-2017-0216 on April 19, 2018.

Case Number	Annual Revenue Requirement difference	Monthly Revenue Requirement difference
Laclede GO-2016-0332	\$1,237,621	103,135
Laclede GO-2017-0201	\$418,113	34,843
MGE GO-2016-0333	\$1,609,423	\$134,119
MGE GO-2017-0202	\$1,181,391	\$98,449

¹ Western District Opinion in Docket No. WD80544 filed November 21, 2017, page 7-8.

7. I am attaching the ISRS Revenue Requirement Calculation that were part of the Staff workpapers those workpapers have no blue ink. Additionally I am attaching the same ISRS Revenue Requirement Calculation sheets that have been adjusted by myself using the percentages cited by the Western District (sheets have blue hand written notes that indicate on top the workpaper name of Staff and secondly that the percentages have been applied to plant in service to reflect an adjusted revenue requirement.)
8. ISRS rates were effective for 15 months for Case Nos. GO-2016-0332 and GO-2016-0333 and 11 months for Case Nos. GO-2017-0201 and GO-2017-0202. In order to calculate the needed refund for each case, I multiplied the month revenue requirement by the number of months rates were in effect. Spire's ISRS rates became effective for Case Nos. GO-2016-0332 and GO-2016-0333 on January 28, 2017. Spire's ISRS rate became effective for Case Nos. GO-2017-0201 and GO-2017-0202 on June 1, 2017.

Case Number	Monthly Rev. Req. diff.	Months Rate effective	Refund
Laclede GO-2016-0332	103,135	15	\$1,547,025
Laclede GO-2017-0201	34,843	11	\$383,273
MGE GO-2016-0333	\$134,119	15	\$2,011,785
MGE GO-2017-0202	\$98,449	11	\$1,082,939

9. I recommend the following refunds to customers:
 - a. Total refund for Laclede for Case Nos. GO-2016-0332 and GO-2017-0201 is \$1,930,298.

b. Total Refund for MGE for Case Nos. GO-2016-0333 and GO-2017-0202 is \$3,094,724.

c. Total Refund to Missouri Customers of MGE and Laclede is \$5,025,022.