

PUBLIC UTILITIES STAFF

DAVID L. CAMPBELL
GENERAL COUNSEL

RON BREWER, DIRECTOR
WATER & SEWER DIVISION

CHRISTOPHER GARBACZ, DIRECTOR
ECONOMICS & PLANNING DIVISION



KYLE BROWN, DEPUTY DIRECTOR
ADMINISTRATIVE SERVICES DIVISION

BRANDI MYRICK, DIRECTOR
ELECTRIC, GAS & COMMUNICATIONS DIVISION

ANGEL STENMARK, DIRECTOR
COMMUNICATIONS SECTION

SALLY BURCHFIELD DOTY
EXECUTIVE DIRECTOR

FILED

SEP 02 2021

MISS. PUBLIC SERVICE
COMMISSION

September 2, 2021

Ms. Katherine Collier
Executive Secretary
Post Office Box 1174
Jackson, MS 39215-1174

RE: Spire Mississippi Inc.'s Monthly Purchased Gas Adjustment ("PGA") Audit Reports Prepared by the Public Utilities Staff ("Staff") for the Month Ended May 31, 2021, Docket Number 2008-AD-270.

Dear Ms. Collier:

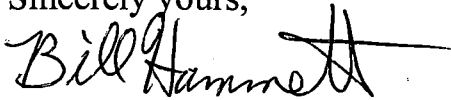
Attached is the Monthly PGA Audit Report prepared by Staff for the period May 1, 2021 through May 31, 2021 for Spire Mississippi.

The Staff audits each month's allowable purchased gas adjustment costs (PGA) and the purchase gas adjustments over/(under) recovery. Staff reviewed the following calculations prepared by the Company: (1) gas costs, (2) transportation cost, (3) pipeline costs, (4) storage costs, (5) over/(under) recovery reconciliation, and (6) rate factor. Staff recalculated each schedule provided by the Company.

Staff believes that the Company's Gas Cost Adjustment factors are reasonable and supported by evidence; therefore, Staff does not dispute the Company's Gas Cost Adjustment factors.

If you have any questions, please feel free to contact me.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Bill Hammett", with a stylized flourish at the end.

Bill Hammett

Accountant/CPA, Electric, Gas & Communications

Cc: COMMISSIONER DANE MAXWELL
COMMISSIONER BRENT BAILEY
COMMISSIONER BRANDON PRESLEY
SALLY DOTY

PURCHASED GAS ADJUSTMENT AUDIT REPORT

Company: **Spire Mississippi Inc. formerly Willmut Gas & Oil Company**
Date: August 18, 2021
For The Month of: July 2021
MPUS Auditor: Bill Hammett

The MPUS Staff has reviewed and calculated the PGA Factor and over/(under) recovery for the

Actual Activity For the Month Ended May 31, 2021 (PGA Factor for July 2021)

Cumulative Over (Under) Recovery, beginning of month \$ 621,944

Activity of the month:

Allowable purchased gas costs	(77,011)
Asset Management activity	60,500
Estimated quarterly municipal franchise taxes at 2%	-
Legal and other allowable expenses	-
PGA revenue billed	116,230
Change in over (under) recovery for the month	99,719

Cumulative Over (Under) Recovery, end of month \$ 721,663

Adjusted PGA Factor:	Gas Cost Over Base	Company Adjustment	Total PGA Factor
June 2021	0.1409	0.0000	0.1409
July 2021	0.1376	0.0000	0.1376

Average gas consumed by a typical residential customer (in ccfs):

June 2021	15
July 2021	12

Impact of the change in the PGA factor for a typical residential bill for June 2021:

- Estimate resulting from change in average volume	\$ (0.42)
- Estimate resulting from change in PGA factor	(0.05)
	<u>\$ (0.47)</u>

Percentage change in PGA factor from June 2021 to July 2021

-2.3%

Total activity to date for the period October 1, 2020 to September 30, 2021
Asset Management activity 438,075