

LACLEDE GAS CO
Form 10-K/A
May 15, 2014

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

FORM 10-K/A
(Amendment No. 1)

ANNUAL REPORT PURSUANT TO SECTION 13 or 15 (d) OF THE SECURITIES EXCHANGE ACT
OF 1934
For the Fiscal Year Ended September 30, 2013
OR
 TRANSITION REPORT PURSUANT TO SECTION 13 or 15 (d) OF THE SECURITIES EXCHANGE
ACT OF 1934
For the Transition Period from _____ to _____

Commission File Number 1-1822

LACLEDE GAS COMPANY
(Exact name of registrant as specified in its charter)

Missouri
(State of Incorporation)

43-0368139
(I.R.S. Employer Identification number)

720 Olive Street
St. Louis, MO 63101
(Address and zip code of principal executive offices)

314-342-0500
(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) or 12(g) of the Act: None.

Indicate by check mark if the registrant:

is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

(1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such report) and (2) has been subject to such filing requirements for the past 90 days. Yes No

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has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes [X] No []

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. (X)

Indicate by check mark whether the registrant:

is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

| | | | |
|-------------------------|-------------------------------------|---------------------------|--------------------------|
| Large accelerated filer | <input type="checkbox"/> | Accelerated filer | <input type="checkbox"/> |
| Non-accelerated filer | <input checked="" type="checkbox"/> | Smaller reporting company | <input type="checkbox"/> |

is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

As of November 21, 2013, there were 24,549 shares of the registrant's common stock outstanding.

All of the registrant's equity securities are owned by The Laclede Group, Inc., its parent company and a 1934 Act reporting company. The registrant meets all of the conditions set forth in General Instruction (I)(1)(a) and (b) of Form 10-K and is filing this Form with reduced disclosure format.

Document Incorporated by Reference: None

EXPLANATORY NOTE

Laclede Gas Company ("Company") is filing this Amendment No. 1 ("Amendment No. 1") to the Company's Annual Report on Form 10-K for the fiscal year ended September 30, 2013, originally filed with the U.S. Securities and Exchange Commission ("SEC") on November 26, 2013 (the "Original Filing"), solely to revise the disclosure set forth in Part II, Item 9A under the heading "Controls and Procedures." For the convenience of the reader, this Amendment No. 1 amends and restates Part II, Item 9A in its entirety.

In addition, as required by Rule 12b-15 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), this Amendment No. 1 contains new certifications (filed as exhibits hereto) by our Chief Executive Officer and Chief Financial Officer required pursuant to Rule 13a-14(a) under the Exchange Act and 18 U.S.C. Section 1350. Accordingly, this Amendment No. 1 amends and restates Part IV, Item 15(b) to reflect the filing of these currently dated certifications.

Except as described above, this Amendment No. 1 does not amend, update or change any other items or disclosures contained in the Original Filing as amended by this Amendment No. 1, including the previously reported financial statements and other financial disclosures included in the Original Filing, and accordingly, this Amendment No. 1 does not reflect or purport to reflect any information or events occurring after the original filing date or modify or update those disclosures affected by subsequent events. Accordingly, this Amendment No. 1 should be read in conjunction with the Original Filing and our other filings with the SEC.

PART II

Item 9A. Controls and Procedures

As of the end of the period covered by this report, we carried out an evaluation, under the supervision and with participation of our management, including our Chief Executive Officer and Chief Financial Officer, of the effectiveness of the design and operation of the disclosure controls and procedures pursuant to Rule 13a-15e and Rule 15d-15e under the Securities Exchange Act of 1934, as amended. Based upon that evaluation, the Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures are effective. SEC guidance permits the exclusion of an evaluation of the effectiveness of a registrant's disclosure controls and procedures as they relate to the internal control over financial reporting for an acquired business during the first year following such acquisition. As discussed in Note 2, Acquisition of MGE, in the Notes to Consolidated Financial Statements contained in this report, the Company completed the acquisition of Missouri Gas Energy ("MGE") on September 3, 2013. MGE's business constitutes 52 percent and 37 percent of net and total assets, respectively, and 3 percent of revenues of the consolidated financial statement amounts as of and for the year ended September 30, 2013. Management's evaluation and conclusion as to the effectiveness of the design and operation of the Company's disclosure controls and procedures as of the end of the period covered by this report excludes any evaluation of the internal control over financial reporting of MGE.

(b) Change in Internal Controls

During our fourth fiscal quarter we implemented a new customer care and billing application. The new system and related changes to processes have changed and enhanced our internal control over customer billing and financial reporting. We have taken the necessary steps to test the operating effectiveness of all key controls in the new system and maintain appropriate internal control over financial reporting during fiscal year 2013.

Other than the system implementation and the MGE acquisition discussed above, there have been no changes in our internal control over financial reporting that occurred during our fourth fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

The Management Report on Internal Control Over Financial Reporting and the Reports of Independent Registered Public Accounting Firm are included under Item 8, pages 35 through 37.

PART IV

Item 15. Exhibits, Financial Statement Schedule

2013 10-K Page

(a) 1. Financial Statements:

See Item 8. Financial Statements and Supplementary Data, filed herewith, for a list of financial statements.

2. Supplemental Schedule

II – Reserves

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Schedules not included have been omitted because they are not applicable or the required data has been included in the financial statements or notes to financial statements.

3. Exhibits

Incorporated herein by reference to Index to Exhibits, page 80.

Item 15(a)(3) See the marked exhibits in the Index to Exhibits, page 80.

(b) Incorporated herein by reference to Index to Exhibits, page 80.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

LACLEDE GAS COMPANY

Dated: May 15, 2014

Signature:

/s/ Steven P. Rasche
Steven P. Rasche
Chief Financial Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

| Date | Signature | Title |
|--------------|--|---|
| May 15, 2014 | /s/ Suzanne Sitherwood Suzanne Sitherwood | Chairman of the Board and Chief Executive Officer (Principal Executive Officer) |
| May 15, 2014 | /s/ Steven P. Rasche Steven P. Rasche | Director and Chief Financial Officer (Principal Finance and Accounting Officer) |
| May 15, 2014 | /s/ Steven L. Lindsey Steven L. Lindsey | Director and President |
| May 15, 2014 | /s/ Mark C. Kullman Mary C. Kullman | Director and Senior Vice President and Assistant Corporate Secretary |

INDEX TO EXHIBITS

Exhibit
No.

- 3.01(i)* - Laclede's Restated Articles of Incorporation as amended March 8, 2013; filed as Exhibit 3.1 to Form 10-Q/A for the quarter ended March 31, 2013.
- 3.01(ii)* - Bylaws of Laclede effective January 18, 2002; filed as Exhibit 3.4 to Laclede's Form 8-K filed May 29, 2002.
- 4.01* - Mortgage and Deed of Trust, dated as of February 1, 1945; filed as Exhibit 7-A to registration statement No. 2-5586.
- 4.02* - Fourteenth Supplemental Indenture, dated as of October 26, 1976; filed on June 26, 1979 as Exhibit b-4 to registration statement No. 2-64857.
- 4.04* - Twenty-Fourth Supplemental Indenture dated as of June 1, 1999; filed on June 4, 1999 as Exhibit 4.01 to Laclede's Form 8-K.
- 4.05* - Twenty-Fifth Supplemental Indenture dated as of September 15, 2000; filed on September 27, 2000 as Exhibit 4.01 to Laclede's Form 8-K.
- 4.06* - Twenty-Seventh Supplemental Indenture dated as of April 15, 2004; filed on April 28, 2004 as Exhibit 4.01 to Laclede's Form 8-K.
- 4.07* - Twenty-Eighth Supplemental Indenture dated as of April 15, 2004; filed on April 28, 2004 as Exhibit 4.02 to Laclede's Form 8-K.
- 4.08* - Twenty-Ninth Supplemental Indenture dated as of June 1, 2006; filed on June 9, 2006, as Exhibit 4.1 to Laclede's Form 8-K.
- 4.09* - Thirtieth Supplemental Indenture dated as of September 15, 2008; filed on September 23, 2008 as Exhibit 4.1 to Laclede's Form 8-K.
- 4.10* - Thirty-First Supplemental Indenture dated as of March 15, 2013; filed as Exhibit 4.1 to the Company's Form 10-Q for the quarter ended March 31, 2013.
- 4.11* - Thirty-Second Supplemental Indenture dated as of August 13, 2013; filed as Exhibit 4.1 to the Company's Form 8-K filed August 13, 2013.
- 4.12* - Laclede Gas Company Board of Directors' Resolution dated August 28, 1986 which generally provides that the Board may delegate its authority in the adoption of certain employee benefit plan amendments to certain designated Executive Officers; filed as Exhibit 4.12 to the Company's 1991 10-K.
- 4.13* - Company Board of Directors' Resolutions dated March 27, 2003, updating authority delegated pursuant to August 28, 1986 Laclede Gas Company resolutions; filed as Exhibit 4.19(a) to the Company's Form 10-K for the year ended September 30, 2003.
- 10.04* - Restated Laclede Gas Company Supplemental Retirement Benefit Plan, as amended and restated effective as of November 1, 2005; filed as Exhibit 10.06 to the Company's 10-Q for the fiscal quarter ended December 31, 2008.
- 10.05* - Amended and Restated Storage Service Agreement For Rate Schedule FSS, Contract #3147 between Centerpoint Energy-Mississippi River Transmission Corporation (MRT) and Laclede dated July 30, 2013; filed as Exhibit 10.1 to the Company's Form 8-K filed August 2, 2013.
- 10.05a* - Amended and Restated Transportation Service Agreement for Rate Schedule FTS, Contract #3310 between Laclede and MRT dated July 30, 2013; filed August 2, 2013 as Exhibit 10.2 to the Company's Form 8-K filed August 2, 2013.
- 10.05b* - Amended and Restated Transportation Service Agreement for Rate Schedule FTS, Contract #3311, between Laclede and MRT dated July 30, 2013; filed August 2, 2013 as Exhibit 10.3 to the Company's Form 8-K filed August 2, 2013.
- 10.06* - Laclede Supplemental Retirement Benefit Plan II, effective as of January 1, 2005; filed as Exhibit 10.7 to the Company's 10-Q for the fiscal quarter ended December 31, 2008.
- 10.07* -

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Salient Features of the Laclede Gas Company Deferred Income Plan for Directors and Selected Executives, including amendments adopted by the Board of Directors on July 26, 1990; filed as Exhibit 10.12 to the Company's 1991 10-K.

- 10.07a* - Amendment to Laclede's Deferred Income Plan for Directors and Selected Executives, adopted by the Board of Directors on August 27, 1992; filed as Exhibit 10.12a to the Company's 1992 10-K.
 - 10.08* - Form of Indemnification Agreement between Laclede and its Directors and Officers; filed as Exhibit 10.13 to the Company's 1990 10-K.
 - 10.09* - The Laclede Group Management Continuity Protection Plan, effective as of January 1, 2005; filed as Exhibit 10.5 to the Company's 10-Q for the fiscal quarter ended December 31, 2008.
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INDEX TO EXHIBITS

Exhibit
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- 10.09a* - Form of Management Continuity Protection Agreement; filed as Exhibit 10.05a to the Company's 10-Q for the fiscal quarter ended December 31, 2008.
- 10.10* - Salient Features of the Laclede Gas Company Deferred Income Plan II for Directors and Selected Executives (as amended and restated effective as of January 1, 2005); filed as Exhibit 10.1 to the Company's 10-Q for the fiscal quarter ended December 31, 2008.
- 10.11* - Salient Features of the Company's Deferred Income Plan for Directors and Selected Executives (effective as of January 1, 2005); filed as Exhibit 10.2 to the Company's 10-Q for the fiscal quarter ended December 31, 2008.
- 10.12** - Loan agreement with Laclede Gas Company dated September 3, 2013 with several banks, including Wells Fargo Bank, National Association, as Administrative Agent, U. S. Bank National Association and JPMorgan Chase Bank, N. A. as Co-Syndication Agents; Bank of America, N.A., Fifth Third Bank and Morgan Stanley Bank, N.A., as Co-Documentation Agents; and Wells Fargo Securities LLC, U.S. Bank National Association and J.P. Morgan Securities LLC as Joint Lead Arrangers and Joint Bookrunners; and Commerce Bank, UMB Bank, N.A., and Stifel Bank & Trust as the other participating banks.
- 10.13* - The Laclede Group, Inc. 2002 Equity Incentive Plan; filed as Exhibit 10.22 to the Company's Form 10-K for the year ended September 30, 2002.
- 10.13a* - Form of Non-Qualified Stock Option Award Agreement with Mandatory Retirement Provisions; filed as Exhibit 10.1 to the Company's Form 8-K filed November 5, 2004.
- 10.13b* - Form of Non-Qualified Stock Option Award Agreement without Mandatory Retirement Provisions; filed as Exhibit 10.2 to the Company's Form 8-K filed November 5, 2004.
- 10.14* - Lease between Laclede Gas Company, as Lessee and First National Bank in St. Louis, Trustee, as Lessor; filed as Exhibit 10.23 to the Company's Form 10-K for the fiscal year ended September 30, 2002.
- 10.15* - Automated Meter Reading Services Agreement executed March 11, 2005; filed as Exhibit 10.1 to the Company's Form 10-Q for the fiscal quarter ended March 31, 2005. Confidential portions of this exhibit have been omitted and filed separately with the Securities and Exchange Commission pursuant to a request for confidential treatment.
- 10.15a* - The Laclede Group, Inc. Annual Incentive Plan; filed as Appendix 1 to the Company's proxy statement filed December 17, 2010.
- 10.15b* - The Laclede Group, Inc. 2006 Equity Incentive Plan; filed as Exhibit 10.1 to the Company's 10-Q for the fiscal quarter ended March 31, 2012.
- 10.16* - Form of Restricted Stock Award Agreement filed as Exhibit 10.8 to the Company's 10-Q for the fiscal quarter ended December 31, 2008.
- 10.16a* - Form of Performance Contingent Restricted Stock Award Agreement; filed as Exhibit 10.2 to the Company's 10-Q for the fiscal quarter ended December 31, 2009.
- 10.16b* - Form of Performance Contingent Restricted Stock Unit Award Agreement; filed as Exhibit 10.1 to the Company's 10-Q for the fiscal quarter ended December 31, 2011.
- 10.16c* - Form of Performance Contingent Restricted Stock Unit Award Agreement; filed as Exhibit 10.1 to the Company's Form 10-Q for the fiscal quarter ended December 31, 2012.
- 10.17* - The Laclede Group 2011 Management Continuity Protection Plan; filed as Exhibit 10.25 to the Company's Form 10-K for the fiscal year ended September 30, 2010.
- 10.17a* - Form of Agreement Under The Laclede Group 2011 Management Continuity Protection Plan; filed as Exhibit 10.25a to the Company's Form 10-K for the fiscal year ended September 30, 2010.
- 10.19* - Laclede Gas Company Cash Balance Supplemental Retirement Benefit Plan, effective as of January 1, 2009; filed as Exhibit 10.19 to the Company's Form 10-K for the fiscal year ended

September 30, 2012.

- 10.20* - Purchase and Sale Agreement between Southern Union Company, Plaza Missouri Acquisition, Inc. and The Laclede Group, Inc. (Solely for purposes of Section 13.19 of the Agreement) dated as of December 14, 2012; filed December 14, 2013 as Exhibit 2.1 to Form 8-K.
 - 10.21* - Employee Agreement between Southern Union Company, Plaza Missouri Acquisition, Inc. and, for purposes of Section 13.19 of the Purchase and Sale Agreement, dated of even date herewith, to the extent incorporated herein, The Laclede Group, Inc. dated as of December 14, 2012; filed December 14, 2013 as Exhibit 2.3 to Form 8-K.
 - 10.22* - Assignment and Assumption Agreement by and between Plaza Missouri Acquisition, Inc. and Laclede Gas Company dated as of January 11, 2013; filed January 11, 2013 as Exhibit 99.1 to the Company's Form 8-K.
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- 10.23* - Consent to Assignment executed by Southern Union Company dated as of January 11, 2013; filed January 11, 2013 as Exhibit 99.2 to the Company's Form 8-K.
- 12** - Ratio of Earnings to Fixed Charges.
- 23** - Consent of Independent Registered Public Accounting Firm.
- 31 - Certificates under Rule 13a-14(a) of the CEO and CFO of Laclede Gas Company.
- 32 - Section 1350 Certifications under Rule 13a-14(b) of the CEO and CFO of Laclede Gas Company.
- 101.INS** - XBRL Instance Document. (1)
- 101.SCH** - XBRL Taxonomy Extension Schema. (1)
- 101.CAL** - XBRL Taxonomy Extension Calculation Linkbase. (1)
- 101.DEF** - XBRL Taxonomy Definition Linkbase. (1)
- 101.LAB** - XBRL Taxonomy Extension Labels Linkbase. (1)
- 101.PRE** - XBRL Taxonomy Extension Presentation Linkbase. (1)

- (1) Attached as Exhibit 101 to the Original Filing of this Annual Report were the following documents formatted in extensible business reporting language (XBRL): (i) Document and Entity Information; (ii) Statements of Income for the years ended September 30, 2013, 2012, and 2011; (iii) Statements of Comprehensive Income for the years ended September 30, 2013, 2012, and 2011; (iv) Statements of Common Shareholder's Equity for the years ended September 30, 2013, 2012, and 2011; (v) Statements of Cash Flows for the years ended September 30, 2013, 2012, and 2011; (vi) Balance Sheets at September 30, 2013 and 2012; (vii) Statements of Capitalization at September 30, 2013 and 2012; (viii) Notes to the Financial Statements.

*Incorporated herein by reference and made a part hereof Laclede's File No. 1-1822.

**Filed or furnished with the Original Filing of the Annual Report on Form 10-K.

Bold items reflect management, contract or compensatory plan or arrangement.