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30. Does Indian Hills own the power lines and poles that the Co-Op installed as part of the Agreement for Purchase of Power? If yes, please describe the nature of their ownership rights and the company's requested/stipulated accounting treatment. Please include, if capitalized, an itemization of the NARUC USOA accounts in which the asset is booked and the recommendation depreciation rate used for it.

Attached is the executed agreement with Crawford County Electric. The contract does not specify ownership. The equipment installed is a three-phase power connection which was required for the industrial electrical and pumping equipment on Indian Hills property to be utilized rather than a phase-a-matic type power converter. A phase-a-matic converter would be an additional cost, is unreliable, susceptible to power surges, lowers equipment life spans, and would increase operations costs and maintenance at Indian Hill. The electrical equipment is booked to account 325 and a depreciation rate of 10.5% was utilized.

31. Do the leak repairs performed by Indian Hills during the test year of this case provide benefit to the system in excess of a year?

Leak repair at Indian Hills does not replace the aging, fully depreciated infrastructure of the existing water mains originally constructed of gray electrical conduit and service lines built from non-NSF drinking water approved irrigation piping. Leaks are a stop gap measure on aged equipment made of substandard materials, until full replacement is possible. See the below example of a service line that has been repaired over 11 times. The below example is work performed by the previous owner, I.H. Utilities. Indian Hills does not believe the repairs pictured below provided a benefit of over a year.

OPC Exhibit No. 224
Date 12/27/17 Reporter X
File No. 2017-0259



Water Tap Repairs Made by I.H. Utilities (Previous to Indian Hills Ownership)

32. OPC DR 17 requested that the Company provide updated bank records for Indian Hills, First Round CSWR, Central States Water Resources, Hillcrest Utility, Raccoon Creek Utility and Elm Hills Utility. The Company stated, "Updates to the bank records have previously been provided via email to the OPC on August 22nd, 2017." OPC has identified updates to the general ledger, but OPC does not see the updates to the bank requests in e-mail correspondence. Please forward the e-mail with attachments that includes updates to the bank records to opcservice@ded.mo.gov.

The company will re-send the records.

34. Please provide any, and all, timesheets and/or time logs for work performed by Ms. Lois Stanley for Indian Hills from 2015, 2016, and from the months of 2017 for which information is available.

The contract previously forwarded to OPC does not require timesheets, thus they do not exist.