

Exhibit No.:  
Issue(s):  
Witness/Type of Exhibit:  
Sponsoring Party:  
Case No.:

Accounting Conditions  
Trippensee/Rebuttal  
Public Counsel  
GM-2001-342

**REBUTTAL TESTIMONY**  
  
**OF**  
  
**RUSSELL W. TRIPPENSEE**

**FILED<sup>2</sup>**  
MAY 17 2001  
Missouri Public  
Service Commission

Submitted on Behalf of  
the Office of the Public Counsel

**LACLEDE GAS COMPANY**  
**Case No. GM-2001-342**

May 17, 2001

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of the Application of Laclede )  
Gas Company for an Order Authorizing )  
Its Plan to Restructure Itself Into a Holding )  
Company, Regulated Utility Company, and )  
Unregulated Subsidiaries. )

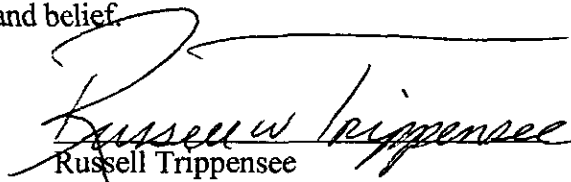
Case No. GM-2001-342

**AFFIDAVIT OF RUSSELL TRIPPENSEE**

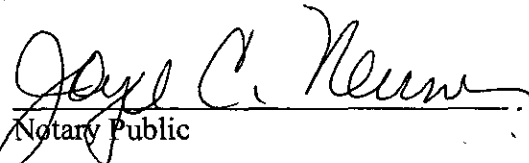
STATE OF MISSOURI     )  
                                      ) ss  
COUNTY OF COLE     )

Russell Trippensee, of lawful age and being first duly sworn, deposes and states:

1. My name is Russell Trippensee. I am Chief Public Utility Accountant for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony consisting of pages 1 through 14 and schedule(s).
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

  
Russell Trippensee

Subscribed and sworn to me this 17<sup>th</sup> day of May 2001.

  
Notary Public

Joyce C. Neuner  
Notary Public, State of Missouri  
County of Osage  
My Commission Exp. 06/18/2001

**REBUTTAL TESTIMONY**

**OF**

**RUSSELL W. TRIPPENSEE**

**LACLEDE GAS COMPANY**

**CASE NO. GM-2001-342**

1 **Q. PLEASE STATE YOUR NAME AND ADDRESS.**

2 A. Russell W. Trippensee. I reside at 1020 Satinwood Court, Jefferson City, Missouri 65109, and my  
3 business address is P.O. Box 7800, Jefferson City, Missouri 65102.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am the Chief Utility Accountant for the Missouri Office of the Public Counsel (OPC or Public  
6 Counsel).

7 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND.**

8 A. I attended the University of Missouri at Columbia, from which I received a BSBA degree, major in  
9 Accounting, in December 1977. I attended the 1981 NARUC Annual Regulatory Studies Program  
10 at Michigan State University.

11 **Q. HAVE YOU PASSED THE UNIFORM CPA EXAM?**

12 A. Yes, I hold certificate number 14255 in the State of Missouri. I have not met the two-year  
13 experience requirement necessary to hold a license to practice as a CPA.

14 **Q. PLEASE DESCRIBE YOUR WORK EXPERIENCE.**

15 A. From May through August, 1977, I was employed as an Accounting Intern by the Missouri Public  
16 Service Commission (MPSC or Commission). In January 1978 I was employed by the MPSC as a

1 Public Utility Accountant I. I left the MPSC staff in June 1984 as a Public Utility Accountant III  
2 and assumed my present position.

3 **Q. PLEASE DESCRIBE YOUR PROFESSIONAL AFFILIATIONS.**

4 A. I served as the chairman of the Accounting and Tax Committee for the National Association of State  
5 Utility Consumer Advocates from 1990-1992 and am currently a member of the committee. I am a  
6 member of the Missouri Society of Certified Public Accountants.

7 **Q. PLEASE DESCRIBE YOUR WORK WHILE YOU WERE EMPLOYED BY THE MPSC**  
8 **STAFF.**

9 A. Under the direction of the Chief Accountant, I supervised and assisted with audits and examinations  
10 of the books and records of public utility companies operating within the State of Missouri with  
11 regard to proposed rate increases.

12 **Q. WHAT IS THE NATURE OF YOUR CURRENT DUTIES WITH THE OFFICE OF**  
13 **THE PUBLIC COUNSEL?**

14 A. I am responsible for the Accounting and Financial Analysis sections of the Office of the Public  
15 Counsel and coordinating their activities with the rest of our office and other parties in rate  
16 proceedings. I am also responsible for performing audits and examinations of public utilities and  
17 presenting the findings to the MPSC on behalf of the public of the State of Missouri.

18 **Q. HAVE YOU PREVIOUSLY FILED TESTIMONY BEFORE THE MPSC?**

19 A. Yes. I filed testimony in the cases listed on Schedule RWT-1 of my testimony on behalf of the  
20 Missouri Office of the Public Counsel or MPSC Staff.

1 **Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?**

2 A. I will address certain concerns regarding Laclede Gas Company's (Laclede or Company) plan to  
3 form an exempt holding company. I will also provide the Commission with recommendations to  
4 address these concerns to ensure that the proposed restructuring is not detrimental to the public  
5 interest. I have reviewed and will be responding the direct testimony of Company witness Gerald T.  
6 McNeive, Jr. and Patricia A. Krieger. Finally I will summarize my review of the proposed Cost  
7 Allocation Manual (CAM) attached to Ms. Krieger's direct testimony.

8 **Q. HAVE YOU PARTICIPATED IN THE REVIEW OF CORPORATE**  
9 **RESTRUCTURING PROPOSALS BY OTHER INVESTOR OWNED UTILITIES**  
10 **SERVING MISSOURI OTHER THAN LACLEDE?**

11 A. Yes I have. Kansas City Power & Light Company is seeking to reorganize as a registered holding  
12 company under the Public Utilities Holding Company Act, Case No. EM-2001-464. Extensive  
13 discussions have resulted in a proposed Stipulation And Agreement filed with the Commission on  
14 May 1, 2001. The MPSC has not acted on the recommendation as of the date of this testimony.

15 I participated extensively in Case No. EM-96-149 involving the acquisition/merger of Union  
16 Electric Company and Central Illinois Public Service Company that resulted in the creation of  
17 AmerenUE. I also filed testimony in Case No. EM-97-515 addressing the proposed  
18 acquisition/merger of Western Resources, Inc. and Kansas City Power & Light Company which  
19 ultimately was not consummated by the corporate entities.

1 Q. HAVE THE PARTIES TO THIS CASE BEEN PARTICIPATING IN  
2 DISCUSSIONS FOR THE PURPOSE OF PROVIDING THE COMMISSION WITH  
3 A RESOLUTION OF THIS CASE?

4 A. Yes. To date however, the parties have not been able to reach a unanimous resolution of the issues  
5 this case raises.

6 Q. IS LACLEDE'S PROPOSAL, AS STRUCTURED, DETRIMENTAL TO THE  
7 PUBLIC?

8 A. Yes it is. Laclede's proposal exposes Missouri ratepayers to additional risk. I will address the  
9 increased risk associated resulting from the reduction in regulatory scrutiny resulting from the  
10 proposed corporate structure and accounting guidelines. Public Counsel witnesses Mark Burdette  
11 and Ryan Kind will address other aspects of Laclede's proposal that increases risk to Missourians.

12 Q. CAN YOU EXPLAIN THE CORPORATE STRUCTURE OF LACLEDE GAS  
13 COMPANY AS IT EXISTS TODAY AND AS IT WILL EXIST IF THIS  
14 RESTRUCTURING IS APPROVED?

15 A. Currently Laclede Gas Company is the regulated local distribution gas company and has several  
16 subsidiaries, many of which provide unregulated services. In effect the regulated entity is the  
17 "parent" company. The restructuring will create a new "parent" called The Laclede Group, Inc.  
18 (Laclede Group). Laclede Gas Company will become a subsidiary of Laclede Group and an  
19 affiliate of its former subsidiary companies. The two corporate structures can be found graphically  
20 in the direct testimony of Company witness McNeive on pages 4 and 5 respectively.

1 **Q. WILL YOU PLEASE EXPLAIN WHY YOU ASSERT THAT MISSOURIANS WILL**  
2 **BE EXPOSED TO GREATER RISK AS IT RELATES TO THIS LOSS OF**  
3 **AUTHORITY?**

4 A. The Cost Allocation Manual attached to Company witness Krieger's direct testimony contains  
5 several statements which would limit OPC's and the Commission's ability to review the records  
6 necessary to perform their statutory obligations. The primary concern is that the CAM would limit  
7 access to those books, documents, papers and records of *Laclede Gas Company* (Krieger direct  
8 testimony, Schedule 1, page 2, Section IV Accounting Procedures). Laclede Gas Company would  
9 only be subsidiary of The Laclede Group, Inc. and an affiliate of multiple other companies owned  
10 by Laclede Group.

11 This limiting language contrasts sharply with the language contained in the Stipulation And  
12 Agreement in Case No. EM-2001-464 which addresses access to book, records and personnel in the  
13 following manner;

14 GPE and KCPL agree to make available to the Staff and Public Counsel, at  
15 reasonable times and places, all books, records, employees and officers of GPE,  
16 KCPL and any affiliate of KCPL as provided under applicable law and  
17 Commission rules; provided that KCPL and any affiliate or subsidiary of GPE shall  
18 have the right to object to such production of records or personnel on any basis  
19 under applicable law and Commission rules, excluding any objection that such  
20 records and personnel of affiliates or subsidiaries are not subject to the  
21 Commission's jurisdiction and statutory authority or are not in the control, custody  
22 or possession of KCPL, including objections based on the operation of PUHCA.

23 GPE refers to Great Plains Energy which is the holding company (i.e. parent). This clearly sets out  
24 that records and employees from all business entities under Great Plains Energy (currently Kansas  
25 City Power & Light Company) will be available to Public Counsel, Staff, and the Commission.

1 **Q. WHY WOULD A LOSS OF ACCESS TO THE VARIOUS FORMS OF RECORDS OF**  
2 **THE PARENT COMPANY OR AFFILIATES THE LACLEDE BE A DETRIMENT**  
3 **TO MISSOURIANS?**

4 A. OPC, Staff, and ultimately the Commission would not be allowed to review the information  
5 necessary to ensure just and reasonable rates. This access is necessary in order to ensure that the  
6 regulated company is not subsidizing other affiliates, providing affiliates with competitive  
7 advantages, providing goods or services, or transferring assets or employees to the detriment of its  
8 regulated operations. Laclede's CAM, as worded, would also not be consistent with the  
9 Commission's Affiliate Transaction Rule.

10 **Q. AT THIS TIME IS LACLEDE GAS COMPANY REQUIRED TO ABIDE BY THE**  
11 **AFFILIATE TRANSACTION RULES AS PROMULGATED BY THE COMMISSION?**

12 A. No. Laclede has appealed the rules and been granted a stay from compliance with the rules. Based  
13 on discussions with counsel, it is my understanding that Laclede is not required to comply with the  
14 Affiliate Transaction Rules (4 CSR 240-40.015 and 4 CSR 240.40.016) at this time.

15 **Q. DOES THE COMPANY REFERENCE THE COMMISSION'S AFFILIATE**  
16 **TRANSACTION RULES IN ITS TESTIMONY?**

17 A. Yes. Ms. Krieger asserts that the pricing concepts contained in the proposed CAM are consistent  
18 with the Affiliate Transaction Rules (Kreiger direct, page 5, lines 14 – 22).



1 Q. IS MS. KREIGER'S ASSERTION REGARDING CONSISTENT PRICING  
2 CONCEPTS CORRECT AS TO LACLEDE'S PROPOSED CAM AND THE  
3 AFFILIATE TRANSACTION RULES?

4 A. No. 4 CSR 240-40.045, section (2)(A)2. of the State Code of Regulations requires that an affiliate  
5 of Laclede be charged the greater of fair market price or fully distributed cost to the regulated gas  
6 corporation. Since the Affiliate Transaction Rules do not apply to Laclede, there is no provision in  
7 the law to require market based pricing for transfers of goods or services from Laclede Gas  
8 Company to an affiliated company. Therefore the proposed CAM is not consistent with the rules as  
9 Ms. Kreiger asserts.

10 Q. YOU HAVE REVIEWED THE COST ALLOCATION MANUAL ATTACHED TO MS.  
11 KREIGER'S DIRECT TESTIMONY. DOES THAT DOCUMENT SET OUT THE  
12 POLICIES AND PROCEDURES NECESSARY TO ENSURE THAT GOODS AND  
13 SERVICES ARE TRANSFERRED BETWEEN AFFILIATED COMPANIES IN A  
14 MANNER NOT DETRIMENTAL TO THE RATEPAYERS OF THE REGULATED GAS  
15 COMPANY?

16 A. No, the proposed CAM only outlines general policies. The proposed CAM does not set out specific  
17 procedures designed to accomplish these policies.

18 Q. CAN YOU PLEASE PROVIDE OTHER EXAMPLES WHERE THE PROPOSED CAM  
19 IS NOT FULLY DEVELOPED?

20 A. Yes. Ms Krieger states that;

1 Section V contains a fairly exhaustive and specific list of the facilities and services  
2 that may be used in such transactions.

3 (Krieger direct testimony, page 4, lines 15 – 16)

4 In contrast the recent Stipulation And Agreement in Case No. EM-2001-464 requires;

5 Narrative description of **all** products and services offered by GPE and its affiliates  
6 (including KCPL). KCPL is not required to provide narrative descriptions of its  
7 tariffed products and services.

8 emphasis added

9 The following requirement also requires the regulated utility and its parent company to inform the  
10 OPC and Staff of future plans or joint efforts;

11 All new, revised and updated business plans for GPE and its affiliates (including  
12 KCPL)

13 Description of any and all joint marketing/promotional campaigns between KCPL  
14 and GPE and any of its affiliates.

15 Clearly Laclede's proposed CAM attempts to limit the information available to the Commission and  
16 other parties to the regulatory process. This limitation does not currently exist because the regulated  
17 utility currently controls the records. Knowing what goods and services the affiliate companies  
18 produce is necessary in order to facilitate the investigation as to whether cross-subsidization of or  
19 preferential treatment is being provided to the affiliates.

20 The Stipulation And Agreement also requires that any such information provided shall be  
21 considered "highly confidential" or "proprietary" as those term are used in 4 CSR 240-2.085.

1 Q. YOU HAVE UTILIZED THE TERM CROSS-SUBSIDIZATION. ARE THE  
2 GENERAL STATEMENTS IN LACLEDE'S PROPOSED CAM CONSISTENT WITH  
3 THE GOAL OF PREVENTING CROSS-SUBSIDIZATION?

4 A. No, Laclede's proposed CAM states in section II;

5 This CAM is designed to ensure that such cost-saving opportunities are accounted  
6 for in a manner that, consistent with applicable law and regulation, **reasonably**  
7 **prevents inappropriate** cross-subsidization.

8 emphasis added by OPC

9 The phrase "reasonably prevents" is subject to interpretation. Likewise the term "inappropriate  
10 cross-subsidization" infers there is appropriate cross-subsidization and thus is also subject to  
11 interpretation. Sound regulatory principles recognize the regulated utility should not be allowed to  
12 subsidize or provide other advantages to its non-regulated affiliates. Laclede's proposed CAM does  
13 not contain this prohibition.

14 Q. WHY IS IT APPROPRIATE TO PREVENT CROSS-SUBSIDIZATION BETWEEN  
15 OF AN UNREGULATED ENTITY, GOOD, OR SERVICE BY A REGULATED  
16 UTILITY?

17 A. A regulated utility provides a good or service to ratepayers who have no choice from whom to  
18 acquire that good or service. The regulated utility therefore faces no competition in providing that  
19 good or service. Therefore its customers must rely on the MPSC to ensure that the rates reflect only  
20 the costs necessary to provide that good or service because the utility faces no competitive market  
21 that provides that discipline. Allowing cross-subsidization requires ratepayers to fund the non-  
22 regulated activities.

1 The other problem with cross-subsidization of a non-regulated activity by a regulated utility is that it  
2 provides the non-regulated firm with a competitive advantage in markets where competitors exist.  
3 This competitive advantage (either financial, information, or other goods or services provided)  
4 would place the non-regulated entity in a better position to compete than it could obtain absent  
5 access to resources provided by captive customers of regulated entity. Such access would not be  
6 available to other firms competing with the affiliate of the regulated entity.

7 **Q. DOES PUBLIC COUNSEL HAVE A RECOMMENDATION REGARDING WHAT**  
8 **COMMISSION ACTION SHOULD OCCUR PRIOR TO APPROVING LACLEDE'S**  
9 **RESTRUCTURING PLAN.**

10 A. The Commission should require Laclede Gas Company to submit a fully developed Cost Allocation  
11 Manual to its Staff and the Public Counsel for review and ultimately approval by the Commission.  
12 Only after the approval of a fully developed Cost Allocation Manual, should the Commission  
13 consider approval of the proposed restructuring plan.

14 **Q. WHAT SHOULD A FULLY DEVELOPED COST ALLOCATION MANUAL CONTAIN?**

15 A. A CAM should not only contain a complete discussion of the goals and policies necessary to obtain  
16 those goals, but also provide a detailed set of procedures designed to accomplish the goals and  
17 implement the policies. A CAM should provide procedures specific to each account, good, or  
18 service that must be accounted for under CAM guidelines. Examples would include how and what  
19 direct or indirect labor costs would be charged to an account, good, or service. For indirect labor  
20 costs the allocation method would have to be specified. For direct labor charges the type of  
21 reporting process would have to be specified. Laclede's CAM talks about these items in general

1 terms but does not specify how it would apply to specific accounts, goods, or services. Examples of  
2 the accounting records and reports and explanations of how they are developed and who is  
3 responsible for their development would also be necessary.

4 The overall management responsibility of developing, maintaining, and ensuring compliance with  
5 the CAM would also need to be set out in the CAM documentation. Additionally, guidelines for  
6 employees training and adherence to the CAM procedures would also need to be set out.

7 A listing of all unregulated service provided by Laclede Gas would have to be set out along with a  
8 description how all types of costs are assigned to the service. The CAM should also address how  
9 volume discounts on gas purchases would be accounted for.

10 **Q. IS YOUR DISCUSSION OF WHAT A FULLY DEVELOPED CAM SHOULD**  
11 **INCLUDE ALL INCLUSIVE?**

12 **A.** No. I have not analyzed the entire corporate structure or the complete listing of all current types of  
13 goods and services provided by Laclede Gas Company and its subsidiary's. Neither have I  
14 reviewed future planning documents, which assume a restructured Laclede Gas Company. The  
15 CAM should address all financial transactions that would be reflected on the regulated utility's  
16 financial records or effect or utilize the regulated utilities personnel, assets, or provision of goods  
17 and services by a non-regulated affiliate or a non-regulated good or service provided by the  
18 regulated utility.

1 **Q. IS PUBLIC COUNSEL'S PROPOSAL REGARDING THE COST ALLOCATION**  
2 **MANUAL DESIGNED TO REDUCE THE RISK TO THE REGULATED CUSTOMERS**  
3 **THAT CROSS-SUBSIDIZATION BY THE REGULATED UTILITY MAY OCCUR?**

4 A. Yes that is a primary factor in this recommendation.

5 **Q. HAS THE COMMISSION PREVIOUSLY ISSUED DECISIONS THAT RESULTED**  
6 **IN A RISK REDUCTION FOR RATEPAYERS.**

7 A. Yes in my opinion. A recent example is the St. Louis County Water Company, Case No. WR-2000-  
8 844, in which the Commission authorized the utility to segregate depreciation expense recoveries in  
9 a depreciation fund sufficient to fund main replacements at the average level proposed by a  
10 company witness. This Report and Order addresses the potential risks the customers were facing  
11 due to rising costs of water main maintenance expense, potential reliability of service problems,  
12 other externality factors resulting from main breaks and St. Louis County Water Company's  
13 reluctance to make the investments identified as necessary in their own planning documents.

14 **Q. DOES PUBLIC COUNSEL HAVE ANOTHER CONCERN RELATED TO THE**  
15 **AVAILABILITY OF RECORDS REGARDING THIS SPECIFIC REQUEST?**

16 A. Yes. The Commission should require Laclede Gas Company, its successors, and any affiliated  
17 companies to maintain records identifying and quantifying all activities and resulting costs  
18 associated with the proposed restructuring requested in this proceeding. Such records should be  
19 made available to OPC and Staff as necessary in any future rate case following this request for  
20 and/or implementation (if approved) of this proposed corporate restructuring in which said activities  
21 and costs are relevant.

1 **Q. DOES PUBLIC COUNSEL HAVE A RECOMMENDATION REGARDING HOW**  
2 **SERVICES ARE PROVIDED TO THE REGULATED UTILITY (LACLEDE GAS)**  
3 **IN A RESTRUCTURED COMPANY AS PROPOSED IN THIS CASE?**

4 A. Yes. Mr. McNeive's testimony indicates that this restructuring will not result in a transfer of assets  
5 and that Laclede Gas will continue to have access to all existing resources that its has today  
6 (McNeive direct, page 8, line 21 – page 9, line 7). Public Counsel would recommend that Laclede  
7 be required to seek Commission approval prior to the transfer of any assets or functions currently  
8 performed by Laclede Gas Company for regulated services provided by Laclede Gas, for un-  
9 regulated services provided by Laclede Gas, or for subsidiaries/affiliates of Laclede Gas Company  
10 as a condition for the approval of its request. While Laclede has not included a "service type  
11 company" in its proposed restructured corporate profile, the creation of such a company to provide  
12 administrative, payroll, financing, or other general business functions to all subsidiaries of The  
13 Laclede Group, Inc. would be consistent with actions of other utilities that have formed holding  
14 companies.

15 **Q. PLEASE EXPLAIN WHY PUBLIC COUNSEL RECOMMENDS APPROVAL PRIOR**  
16 **TO THE TRANSFER OF FUNCTIONS TO AN AFFILIATED SERVICE**  
17 **COMPANY?**

18 A. The assets and functions to be transferred are necessary to provide safe and adequate utility service  
19 to Missourians. Removal of these assets or functions from the direct control of the regulated utility  
20 could increase the risk of those assets or functions being adequate or available to provide safe and  
21 adequate utility service. In fact the proposed CAM and associated Services and Facilities

1     Agreement specifically provide that no obligation exists to provide goods or services to another  
2     company if the good or service is unavailable. The Commission should have the opportunity to  
3     evaluate the situation, facts, risks at the point in time such a transfer is being proposed.

4     **Q.     DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

5     **A.     Yes.**



Rebuttal Testimony  
Russell W. Trippensee  
Case No. GM-2001-342

Missouri Power & Light Company, Steam Dept., Case No. HR-82-179  
Missouri Power & Light Company, Electric Dept., Case No. ER-82-180  
Missouri Edison Company, Electric Dept., Case No. ER-79-120  
Southwestern Bell Telephone Company, Case No. TR-79-213  
Doniphan Telephone Company, Case No. TR-80-15  
Empire District Electric Company, Case No. ER-83-43  
Missouri Power & Light Company, Gas Dept., Case No. GR-82-181  
Missouri Public Service Company, Electric Dept., Case No. ER-81-85  
Missouri Water Company, Case No. WR-81-363  
Osage Natural Gas Company, Case No. GR-82-127  
Missouri Utilities Company, Electric Dept., Case No. ER-82-246  
Missouri Utilities Company, Gas Dept., Case No. GR-82-247  
Missouri Utilitites Company, Water Dept., Case No. WR-82-248  
Laclede Gas Company, Case No. GR-83-233  
Great River Gas Company, Case No. GR-85-136 (OPC)  
Northeast Missouri Rural Telephone Company, Case No. TR-85-23 (OPC)  
United Telephone Company, Case No. TR-85-179 (OPC)  
Kansas City Power & Light Company, Case No. ER-85-128 (OPC)  
Arkansas Power & Light Company, Case No. ER-85-265 (OPC)  
KPL/Gas Service Company, GR-86-76 (OPC)  
Missouri Cities Water Company, Case Nos. WR-86-111, SR-86-112 (OPC)  
Union Electric Company, Case No. EC-87-115 (OPC)  
Union Electric Company, Case No. GR-87-62 (OPC)  
St. Joseph Light and Power Company, Case Nos. GR-88-115, HR-88-116 (OPC)  
St. Louis County Water Company, Case No. WR-88-5 (OPC)  
West Elm Place Corporation, Case No. SO-88-140 (OPC)  
United Telephone Long Distance Company, Case No. TA-88-260 (OPC)  
Southwestern Bell Telephone Company, Case No. TC-89-14, et al. (OPC)  
Osage Utilities, Inc., Case No. WM-89-93 (OPC)  
GTE North Incorporated, Case Nos. TR-89-182, TR-89-238, TC-90-75 (OPC)  
Contel of Missouri, Inc., Case No. TR-89-196 (OPC)  
The Kansas Power and Light Company, Case No. GR-90-50 (OPC)  
Southwestern Bell Telephone Company, Case No. TO-89-56 (OPC)  
Capital City Water Company, Case No. WR-90-118 (OPC)

Rebuttal Testimony  
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Laclede Gas Company, Case No. GR-90-120 (OPC)  
Southwestern Bell Telephone Company, Case No. TR-90-98 (OPC)  
Empire District Electric Company, Case No. ER-90-138 (OPC)  
Associated Natural Gas Company, Case No. GR-90-152 (OPC)  
Southwestern Bell Telephone Company, Case No. TO-91-163  
Union Electric Company, Case No. ED-91-122  
Missouri Public Service, Case Nos. EO-91-358 and EO-91-360  
The Kansas Power and Light Company, Case No. GR-91-291  
Southwestern Bell Telephone Co., Case No. TO-91-163  
Union Electric Company, EM-92-225 and EM-92-253  
Southwestern Bell Telephone Company, TO-93-116  
Missouri Public Service Company, ER-93-37, (January, 1993)  
Southwestern Bell Telephone Company, TO-93-192, TC-93-224  
Saint Louis County Water Company, WR-93-204  
United Telephone Company of Missouri, TR-93-181  
Raytown Water Company, WR-94-300  
Empire District Electric Company, ER-94-174  
Raytown Water Company, WR-94-211  
Missouri Gas Energy, GR-94-343  
Capital City Water Company, WR-94-297  
Southwestern Bell Telephone Company, TR-94-364  
Missouri Gas Energy, GR-95-33  
St. Louis County Water Company, WR-95-145  
Missouri Gas Energy, GO-94-318  
Alltel Telephone Company of Missouri, TM-95-87  
Southwestern Bell Telephone Company, TR-96-28  
Steelville Telephone Exchange, Inc., TR-96-123  
Union Electric Company, EM-96-149  
Imperial Utilites Corporation, SC-96-247  
Laclede Gas Company, GR-96-193  
Missouri Gas Energy, GR-96-285  
St. Louis County Water Company, WR-96-263  
Village Water and Sewer Company, Inc. WM-96-454  
Empire District Electric Company, ER-97-82

Rebuttal Testimony  
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UtiliCorp d/b/a Missouri Public Service Company, GR-95-273  
Associated Natural Gas, GR-97-272  
Missouri Public Service, ER-97-394, ET-98-103  
Missouri Gas Energy, GR-98-140  
St. Louis County Water, WO-98-223  
United Water Missouri, WA-98-187  
Kansas City Power & Light/Western Resources, Inc. EM-97-515  
St. Joseph Light & Power Company, HR-99-245  
St. Joseph Light & Power Company, GR-99-246  
St. Joseph Light & Power Company, ER-99-247  
AmerenUE, EO-96-14, (prepared statement)  
Missouri American Water Company, WR-2000-281  
Missouri American Water Company, SR-2000-282  
UtiliCorp United Inc./St. Joseph Light & Power Company, EM-2000-292  
UtiliCorp United Inc./Empire District Electric Company, EM-2000-369  
St. Joseph Light & Power Company, EO-2000-845  
St. Louis County Water Company, WR-2000-844  
Union Electric Company, EO-2001-245  
Laclede Gas Company, GM-2001-342