

Exhibit No.:

Issue(s):

Witness/Type of Exhibit:

Sponsoring Party:

Case No.:

Bad Debt Expense

Trippensee/Direct

Public Counsel

GR-2010-0171

DIRECT TESTIMONY

OF

RUSSELL W. TRIPPENSEE

Submitted on Behalf of the Office of the Public Counsel

LACLEDE GAS

Case No. GR-2010-0171

May 10, 2010

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

In the Matter of Laclede Gas Company's)
Tariff to Increase Its Annual Revenues for)
Natural Gas Service.)

Case No. GR-2010-0171

AFFIDAVIT OF RUSSELL W. TRIPPENSEE

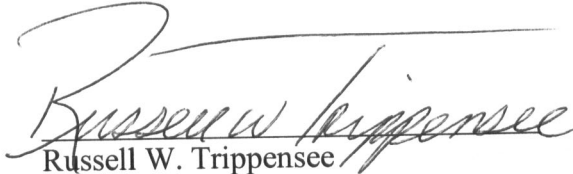
STATE OF MISSOURI)
) ss
COUNTY OF COLE)

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

1. My name is Russell W. Trippensee. I am the Chief Public Utility Accountant for the Office of the Public Counsel.

2. Attached hereto and made a part hereof for all purposes is my direct testimony.


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 W. Trippensee

Subscribed and sworn to me this 10th day of May 2010.



JERENE A. BUCKMAN
My Commission Expires
August 23, 2013
Cole County
Commission #00754037


Jerene A. Buckman
Notary Public

My commission expires August 23, 2013.

DIRECT TESTIMONY
OF
RUSSELL W. TRIPPENSEE
Laclede Gas Company
CASE NO. GR-2010-0171

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 2230, 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. ARE YOU A CERTIFIED PUBLIC ACCOUNTANT?**

8 A. Yes, I hold certificate/license number 2004012797 in the State of Missouri.

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

10 A. I attended the University of Missouri at Columbia, from which I received a BSBA degree, major in
11 Accounting, in December 1977. I also completed the requisite hours for a major in finance. I
12 attended the 1981 NARUC Annual Regulatory Studies Program at Michigan State University. I have
13 attended numerous seminars and conferences related to public utility regulation. Finally, I am
14 required to take a minimum of 40 hours per year of continuing professional education to maintain my
15 CPA license.

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

17 A. From May through August, 1977, I was employed as an Accounting Intern by the Missouri Public
18 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 and
2 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. I am a member of the Missouri Society of Certified
6 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 section of the Office of the Public Counsel and coordinating our
15 activities with the rest of our office and other parties in rate proceedings. I am also responsible for
16 performing audits and examinations of public utilities and presenting the findings to the MPSC on
17 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.

21 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?**

1 A. To provide the Commission with Public Counsel's recommended level of Bad Debt Expense to be
2 included in the overall cost of service for Laclede Gas Company (Laclede or Company). I will also
3 outline additional areas that Public Counsel is investigating and for which Public Counsel anticipates
4 filing rebuttal testimony to the Company's direct testimony.

5 **BAD DEBT EXPENSE**

6 **Q. WHAT IS BAD DEBT EXPENSE?**

7 A. In general, energy based utility companies bill their customers in arrears, that is after the customer has
8 used the energy product supplied. Invariably, a few customers, for various reasons do not ultimately
9 pay for the energy that they used. In accordance with standard accounting practices and per the
10 Uniform System of Accounts approved by this Commission, an expense is recorded during the period
11 the energy is sold in order to reflect this future inability to collect revenue due the utility.

12 **Q. PLEASE EXPLAIN HOW THIS EXPENSE IS DETERMINED ON THE**
13 **COMPANY'S BOOKS AND RECORDS DURING THE TEST YEAR.**

14 A. Bad debt expense is recorded on the company's financial records using an accrual method of
15 accounting. The accrual method of accounting records an expense based on an estimate of the level
16 of revenues from the current period that will not be paid by the then current customers. The expense
17 is recorded in USOA Account 904, Uncollectible Accounts, as a debit entry and this account is
18 reflected on the income statement and is used in the determination of net income for financial
19 reporting purposes. The credit side of the accounting entry is a credit to USOA account 144,
20 Accumulated Provision for Uncollectible Accounts. Account 144 is a component of the balance sheet
21 and as such does not directly effect the determination of net income for financial reporting purposes.

1 **Q. WHEN IS THE DETERMINATION MADE AS TO WHETHER OR NOT A**
2 **CUSTOMER WILL ACTUALLY PAY THEIR BILL?**

3 A. This determination cannot be made until the bill is rendered to the customer and a specified period of
4 time passes. MPSC rules and regulations provide the customer with 21 days to pay a bill.
5 Notification procedures extend cutoff procedures well past the 21-day period. The final write-off of a
6 non-paying customer account occurs months after the actual sale of energy. The policy of Laclede
7 regarding write-offs of individual accounts results in one of the longest time periods between service
8 termination and account write-offs of any Missouri utility. This long duration in and of itself is not an
9 issue, however it does mean that any comparison of actual write-offs to revenues must consider the
10 slippage in time. Laclede's workpapers in this case uses a 10 month separation between service
11 termination and write-off. Public Counsel has used the same period in its analysis.

12 **Q. DOES THE WRITE-OFF OF A NON-PAYING CUSTOMER ACCOUNT EFFECT**
13 **THE EXPENSE PREVIOUSLY RECORDED IN USOA ACCOUNT 904 USING THE**
14 **ACCRUAL METHOD OF ACCOUNTING?**

15 A. No. The write-off of the accounts involves an entry to reduce customer accounts receivables (i.e. a
16 credit entry to Account 142, Customer Accounts Receivable) and decrease to the Accumulated
17 Provision for Uncollectible Accounts (i.e. a debit entry to Account 144). Both of these accounts are
18 balance sheet accounts and as such do not effect the income statement (recording of revenue and
19 expenses) and thus earnings.

20 **Q. IF A CUSTOMER WHO'S ACCOUNT HAS BEEN WRITTEN OFF,**
21 **SUBSEQUENTLY MAKES A PAYMENT TO THE COMPANY EITHER DIRECTLY**
22 **OR THROUGH COLLECTION EFFORTS, HOW ARE THOSE MONIES**
23 **RECOGNIZED ON THE COMPANY'S FINANCIAL RECORDS?**

1 A. There is no effect on the income statement or earnings for payments made on accounts that have been
2 written-off. The funds are deposited and recorded (i.e. debited) into the cash accounts (Account 131
3 on the balance sheet) of the company and the Accumulated Provision for Uncollectible Accounts
4 (Account 144) is credited by a like amount. Likewise, monies paid on accounts that have been
5 written-off from other sources such as collection agencies also do not impact the income statement or
6 earnings.

7 Q. YOU STATE THAT THE RECORDING OF A PAYMENT OF A WRITTEN OFF
8 ACCOUNT HAS NO EFFECT ON THE INCOME STATEMENT OR EARNINGS,
9 PLEASE EXPLAIN.

10 A. Earnings are calculated by a comparison of revenues and expenses for a specific period when the
11 customer receives the good or service (i.e. revenue) and the company incurs a cost to provide the
12 good or service (i.e. expense). Generally Accepted Accounting Principles which requires accrual
13 accounting methods to record revenue and expense, means simply stated, that no cash payment has to
14 be made to the company by a customer for revenue to be recorded nor does the company have to
15 make a cash payment for an expense to be incurred. The income statement is developed on an
16 “accrual method” not a “cash basis”. The income statement records the financial impact of the sale of
17 a good or service along with the financial impact of costs incurred to provide that good or service.
18 The determination of financial impact does not require actual cash to change hands, only the
19 acknowledgement that cash or other valued consideration will occur in the future. In turn, the
20 purpose of the balance sheet to show the assets, liabilities, and ownership equity of a company at any
21 point in time. Those assets include cash or an obligation of customers to give the company cash
22 (accounts receivable) at some point in the future. The Accumulated Provision for Uncollectible

1 Accounts is a negative asset account that represents what portion of the accounts receivable the
2 company does not expect to receive in cash.

3 Accrual accounting uses a "double entry system", that is for every debit there must be an equal credit.
4 Therefore, when a company bills a customer for the receipt of a good or service the company records
5 the revenue on the income statement (the credit) and it records an accounts receivable (the debit) on
6 the balance sheet. The accounts receivable represents an increase in the assets of the company in that
7 it is entitled to receive a cash payment from the customer at some time in the future. When the
8 customer makes the payment, the receivable is replaced with cash (the debit and the credit dual
9 entries). The "form" of the asset has changed but the total assets of the company have not changed.

10 If the customer does not pay the company, the receivable is viewed as no longer having any value.
11 Therefore it is written off as previously discussed. However while this write-off reduces the
12 receivable asset, it also reduces the Accumulated Reserve for Uncollectible Accounts which is also a
13 balance sheet account. The Accumulated Reserve for Uncollectible Accounts is necessary under
14 accrual accounting in order to recognize that all bills rendered to customers will not result in cash
15 payments. Therefore this recognition occurs in the period the bill is rendered by expensing an
16 estimate of those uncollectible accounts and setting up an uncollectible reserve account on the balance
17 sheet. One must always remember that under GAAP, the balance sheet normally deals with the cash
18 transaction portion of any transaction, the income statement deals with the financial impact (either
19 actual or estimated) of the event.

20 **Q. HAS THE COMPANY MADE ANY ADJUSTMENT TO THE TEST YEAR LEVEL OF**
21 **BAD DEBT EXPENSE?**

1 A. Yes. An examination of the direct testimony of Company witness Jim Fallert, page 6 -12 and
2 workpapers provided shows that the Company used a two-year average percentage of bad debt write-
3 offs to revenues as the basis of its adjustment. Mr. Fallert applied this percentage to Laclede's
4 proposed level of revenues if the full rate increase were granted to determine a "normalized" level of
5 bad debts. Mr. Fallert also added an amortization of the Cold Weather Rule tracker to this
6 "normalized" amount to determine Laclede's recommended level of bad debt expense to include in
7 the cost of service.

8 The Company's overall cost of service study is premised on a review of Account 144 to determine the
9 appropriate bad debt expense to include in the determination of revenue requirement. The Company
10 has reviewed actual payment information related to specific accounts that have not been paid in full to
11 recommend a level of bad debt expense instead of using the accrual method of determining bad debt
12 expense. Note that that accrual method of accounting determines the expense recorded in Account
13 904 for income statement used for public financial reporting. This accrual of bad debt expense is an
14 estimate of the revenues recorded that month that specific customers will not actually pay at some
15 future date.

16 Q. DOES PUBLIC COUNSEL BELIEVE THAT THE ACCRUAL METHOD OF
17 ACCOUNTING IS THE APPROPRIATE METHOD TO USE TO DETERMINE WHAT
18 LEVEL OF BAD DEBT EXPENSE SHOULD BE INCLUDED IN THE
19 RATEMAKING CALCULATION OF THE UTILITY'S OVERALL COST OF
20 SERVICE, COMMONLY REFERRED TO AS GROSS REVENUE REQUIREMENT?

21 A. No. Public Counsel does not believe that estimates should be used to set revenue requirements when
22 firm data is available for analysis. An analysis of the Accumulated Provision for Uncollectible

1 Accounts (Account 144) provides the actual Company specific experience as it relates to specific
2 customer accounts written-off and any subsequent collections associated with write-offs. In addition,
3 an analysis of the actual experience reveals that the level of actual uncollectible accounts varies
4 significantly from year to year. Therefore, it is not appropriate to simply use test year estimates
5 (accruals) absent a test for reasonableness.

6 Laclede's analysis is based on a two-year average of actual write-off experience and reflects any
7 subsequent payments related to those write-offs. This is commonly referred to as a net write-off
8 analysis. It is my experience that the net write-off analysis has been used consistently by the
9 Commission in decisions regarding bad debt expense. Similarly, the Commission has traditionally
10 used an analysis of actual payments for liabilities for Injuries and Damages instead of using the
11 accrual recorded in Account 924. Injuries and Damages uses an accrual/reserve method of
12 accounting like bad debts.

13 **Q. DOES LACLEDE'S RECOMMENDATION FOR BAD DEBT EXPENSE REFLECT**
14 **ONLY ACTUAL EXPERIENCE WITH REGARD TO COLLECTIONS OF REVENUES**
15 **BILLED?**

16 **A.** No. Laclede has also included an amount for costs related to the Commission's Cold Weather Rules.
17 Additionally, it is Public Counsel's understanding that Laclede has factored up the level of bad debt
18 expense for its requested revenue increase based on the percentage of bad debts to revenue. Public
19 Counsel will address in rebuttal testimony why consideration of those asserted costs should not be
20 considered in the cost of service.

1 **Q. HAS PUBLIC COUNSEL PERFORMED AN ANALYSIS OF ACCOUNT 144 AND**
2 **THE ACTUAL EXPERIENCE OF THE COMPANY WITH REGARD TO REVENUE**
3 **COLLECTION?**

4 A. Yes. Public Counsel has reviewed the relevant data associated with the Reserve for Uncollectible
5 Accounts for the years 1998 – through March 2010. Public Counsel looked at the actual net write-
6 offs for each year for which data was available. The actual net write-offs is equal to the amount
7 written-off less funds subsequently collected related to previous write-offs.

8 **Q. WHAT WAS THE RESULTS OF THAT ANALYSIS?**

9 A. Public Counsel's analysis shows that net write-offs fluctuate significantly from a normal level during
10 the "great recession", while the other periods do not show significant fluctuations and do not react to
11 or follow the direction of changes in related revenue experienced. Public Counsel believes that a five-
12 year average is the appropriate time frame to use in developing the appropriate level of bad debt
13 expense to include in the determination of revenue requirement.

14 Public Counsel used updated information through March 31, 2010. Public Counsel believes that it is
15 critical to utilize the data through March 31, 2010 so that the Commission can take into consideration
16 the customer activity as we move out of the worst recession since the Great Depression.

17 **Q. CAN YOU PROVIDE A TABLE SUMMARIZING PUBLIC COUNSEL'S**
18 **ANALYSIS?**

19 A. Yes. The following table summarizes the actual net write-offs on a total company basis by calendar
20 year for the last 6 years. The table also includes the total annual revenues by year and the comparison
21 of Net Write-Offs to Revenues expressed as a percentage. Finally the table shows the percentage

change in Write-Offs and Revenues from the prior year. Please note that the fiscal year listed ends in March 31 of the respective year.

| Fiscal Year | Net Write-Off | Revenues | Percentage of Revenue | Write-Off % change | Revenue % change |
|-------------|---------------|----------------|-----------------------|--------------------|------------------|
| 2005 | \$ 10,526,961 | \$ 712,243,107 | 1.478% | 22.36% | 12.26% |
| 2006 | 10,887,036 | 767,144,824 | 1.419% | 3.31% | 7.71% |
| 2007 | 10,831,456 | 918,737,101 | 1.179% | < 0.51% > | 19.76% |
| 2008 | 11,827,895 | 905,217,784 | 1.307% | 8.42% | < 1.47% > |
| 2009 | 13,175,907 | 909,043,306 | 1.449% | 10.23% | 0.42% |
| 2010 | 10,228,820 | 911,525,396 | 1.122% | < 28.81% > | 0.27% |

source: OPC workpaper Bad Debt GR-2010-0171

Q. DOES PUBLIC COUNSEL'S ANALYSIS REVEAL A LINEAR RELATIONSHIP BETWEEN ACTUAL NET WRITE-OFFS AND REVENUES?

A. No. The table above shows that for three years of the previous six years, actual net write-offs have moved in an opposite direction as compared to the change in corresponding revenues. Additionally, it is quite revealing that from the start of the period revenues have grown by \$199,282,289 or 27.98%. A comparison of the beginning and ending period for the same period shows that actual net write-offs are now \$298,141 or 2.83% lower than five years ago.

Clearly there can be no assertion that write-offs are directly influenced by revenue levels. Other economic factors would appear to have a greater impact. It is my belief that customers want to pay their bills, that is they do not sign up for service with the intent to "steal" gas. Clearly economic factors such as the various impacts of the "great recession" had a detrimental effect on customers' ability to pay. However, an assertion of a linear relationship between increasing revenues and bad debts is not supported by actual historic experience and is premised on the assumption customers intent is to acquire gas from the Company without paying for it.

1 **Q. HAS THE LEVEL OF UNCOLLECTIBLES FLUCTUATED?**

2 A. Yes to some degree as a result of two years out of the six. The most recent period is the lowest level
3 of actual net write-offs during the last six years and it followed the highest period. However, it is
4 important to note that the two highest years during the last six years were during the “great recession”
5 which placed multiple strains on individuals and our country’s economy. If the two years (2008 &
6 2009) during the “great recession” were not considered because of their extraordinary nature, the
7 remaining year’s activity associated with actual net write-offs would not have been deemed to suffer
8 any material fluctuation.

9 **Q. PLEASE EXPLAIN HOW PUBLIC COUNSEL BELIEVES FLUCTUATING LEVELS**
10 **OF EXPENSE SHOULD BE ADDRESSED IN THE REGULATORY PROCESS.**

11 A. An analysis should be performed that looks at the cause of the fluctuations and any measurements
12 thereof. The regulatory process should then utilize a level that allows the utility the opportunity to
13 collect a stream of annual revenues over a period of years so that over that time the stream of
14 revenues is adequate to recover the actual cost of service assuming prudent management actions.
15 This process is often referred to in regulation as the normalization process.

16 **Q. WHAT IS THE LEVEL OF BAD DEBT EXPENSE PUBLIC COUNSEL PROPOSES**
17 **SHOULD BE INCLUDED IN THE DETERMINATION OF THE OVERALL COST**
18 **OF SERVICE FOR PURPOSES OF THIS CASE?**

19 A. Public Counsel believes that an average of the actual net write-offs for the years 2006 – 2010 should
20 serve as the basis for the appropriate level of cost related to bad debt expense to be included in the
21 overall cost of service (gross revenue requirement). A five-year average of net write-offs for the
22 period 2006 – 2010 is \$11,390,223.

1 **Q. WHY DOES PUBLIC COUNSEL BELIEVE THE COMMISSION SHOULD USE THE**
2 **ACTIVITY OVER A FIVE-YEAR PERIOD TO DETERMINE THE APPROPRIATE**
3 **LEVEL OF BAD DEBT EXPENSE?**

4 A. Public Counsel believes that a five-year period is sufficiently long to capture both high and low levels
5 of an expense that fluctuated. A review of the data clearly indicates that the write-offs during the year
6 2009 exceed any of the other years by a significant amount. Use of a shorter period over which to
7 determine normalized levels as recommended by Laclede would provide too much weight to the
8 extreme experience of 2008 & 2009. Public Counsel also reviewed averages based on 2, 3, 4 & 5
9 years excluding 2009 which was during the worst of the “great recession”. The results of these
10 calculations highlighted the impact of 2009.

| | | |
|----|-----------------|--------------|
| 11 | 2- Year Average | \$11,028,358 |
| 12 | 3-Year Average | 10,962,724 |
| 13 | 4-Year Average | 10,943,802 |
| 14 | 5-Year Average | 10,860,434 |

15 The use of a five-year average of \$11,390,223 (which includes 2009 results) produces a reasonable
16 level of cost to include in the Commission approved revenue requirement determination. The five-
17 year average includes the periods during which the Cold Weather Rule was modified and also
18 dramatic impact of the “great recession”. The five-year average is long enough to capture changes in
19 revenue to determine if those changes in revenue have a material impact on bad debts which in fact
20 has not happened. Finally, it is my experience that a five-year average is the most consistent time
21 frame the Commission has accepted in the normalization process for expenses that fluctuate over
22 time. This normalization process is used in regulatory practices by this Commission on multiple
23 issues such as payroll overtime hours, plant maintenance, injuries and damages experience, water tank

1 painting costs, and storm experience. Five year amortizations of costs incurred for extraordinary
2 events are also very common.

3 **Q. SHOULD THERE BE ANY MODIFICATION OF THE FIVE-YEAR AVERAGE FOR**
4 **NET WRITE-OFFS IN ORDER TO GET THE APPROPRIATE COST OF**
5 **SERVICE IN THIS CASE?**

6 A. No. The 5-five year period covered by this analysis includes the period of time that changes to the
7 Commission's February 2006 Emergency Cold Weather Rule and September 2006 Cold Weather
8 Rule Amendment were implemented. To the extent any actual costs (that is actual net write-offs of
9 specific CWR eligible customer accounts) occurred, an analysis of the actual net write-offs in
10 Account 144 would recognize those costs for ratemaking purposes. There is no justification for
11 including any other consideration of those costs.

12 **Q. WHY IS IT APPROPRIATE TO NOT ADD CWR ESTIMATED COSTS TO THE**
13 **FIVE-YEAR AVERAGE?**

14 A. The purpose of the CWR deferral was to identify and quantify costs associated with actual
15 uncollectibles that would occur as a result of the CWR. However, the estimates of the CWR costs
16 and their deferrals were simply estimates and not actual costs realized. Those estimates did not
17 impact the actual financial records of Laclede. Therefore when a CWR customer actually fails to pay
18 their bill in total and are written off, the financial system and records of Laclede records the actual
19 results in the Accumulated Provision for Uncollectible Accounts, (Account 144). Therefore any
20 analysis of net write-offs recorded in Account 144 would reflect the collection or non-collection of
21 customer obligations of CWR customers.

1 **Q. DOES PUBLIC COUNSEL HAVE ANY OTHER COMMENTS REGARDING BAD**
2 **DEBT EXPENSE?**

3 A. Yes. Bad Debt Expense is a normal ongoing cost of service item that fluctuates and thus requires the
4 level of cost to be normalized for ratemaking purposes. The normalization process is a fundamental
5 process in ratemaking and is used for multiple cost of service components such as weather normalized
6 sales, payroll overtime, injuries and damage expense, rate case expense, tank painting, and major
7 maintenance on electric generation stations. It is inconsistent with rate of return regulatory practice to
8 segregate certain expenses for collection in a manner that effectively eliminates any potential impact
9 on earnings and thus the incentives and risks that are inteendgral to rate of return regulatory
10 principles.

11 **REBUTTAL ISSUES PUBLIC COUNSEL INTENDS TO ADDRESS**

12 **Q. WILL YOU PLEASE IDENTIFY ANY ISSUES THAT PUBLIC COUNSEL**
13 **INTENDS AT THIS TIME TO ADDRESS IN REBUTTAL TESTIMONY?**

14 A. Yes. Public Counsel will address the following issues in rebuttal testimony.

- 15 1. Inclusion of Uncollectible Expense in the PGA
- 16 2. Inclusion of estimated costs of the Cold Weather Rule
- 17 3. Propane Inventories and exclusion from the PGA.
- 18 4 Carrying Costs in the PGA

19 **Q. IS THE LIST OF ISSUES ABOVE ALL INCLUSIVE OR INTENDED TO**
20 **LIMIT THE ISSUES PUBLIC COUNSEL ADDRESSES IN THIS CASE?**

1 || A. No. As the case evolves and Public Counsel can devote additional resources to evaluation of the
2 position of all parties, Public Counsel reserves the right to file rebuttal testimony on other issues as
3 they are identified or as currently identified issues evolve. The above list includes those issues I
4 intend to address and should not be viewed as a comprehensive list of issues other potential Public
5 Counsel witnesses may address.

6 || **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

7 || A. Yes.

Direct Testimony
Russell W. Trippensee
Case No. ER-2010-0171

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)
Laclede Gas Company, Case No. GR-90-120 (OPC)
Southwestern Bell Telephone Company, Case No. TR-90-98 (OPC)

Direct Testimony
Russell W. Trippensee
Case No. ER-2010-0171

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