

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

In the Matter of the Application of Spire Missouri)
Inc. to Change its Infrastructure System) **File No. GO-2019-0356**
Replacement Surcharge in its Spire Missouri)
East Service Territory)

In the Matter of the Application of Spire Missouri)
Inc. to Change its Infrastructure System) **File No. GO-2019-0357**
Replacement Surcharge in its Spire Missouri)
West Service Territory)

STAFF’S BRIEF

COMES NOW the Staff of the Missouri Public Service Commission (“Commission”), by and through counsel, and for its Brief states as follows:

Background

On May 20, 2019, Spire Missouri, Inc. (“Spire”, “Spire East”, “Spire West”, or “Company”) filed *Spire Missouri, Inc.’s Request for Waiver of Rule 4 CSR 240-4.017(1) for ISRS Case Filings, or in the Alternative, Notice of Intended Case Filings*.¹ On June 11, 2019, the Commission granted Spire a waiver of the 60 day notice requirement.

On July 15, 2019 Spire Missouri, Inc. filed its *Verified Application and Petition of Spire Missouri Inc. to Change Its Infrastructure System Replacement Surcharge for Its Spire Missouri East Service Territory* and its *Verified Application and Petition of Spire Missouri Inc. to Change Its Infrastructure System Replacement Surcharge for Its Spire Missouri West Service Territory* (Applications), with associated workpapers and the direct testimony of Craig R. Hoeflerlin. (Mr. Hoeflerlin filed additional direct testimony on September 27, 2019). In its Applications, Spire Missouri requests Commission approval

¹ “ISRS” is Infrastructure System Replacement Surcharge. On August 28, 2019, the Commission’s rules were re-numerated from “4 CSR 240-xxxx” to “20 CSR 4240-xxxx”.

to change the infrastructure system replacement surcharge (ISRS) for its Spire Missouri East Service Territory (Spire East) and its Spire Missouri West Service Territory (Spire West).

Each Spire Application includes a request for reimbursement for (1) ISRS-eligible costs incurred between February 1, 2019 and July 31, 2019, and (2) costs incurred between October 1, 2017 and June 30, 2018 that the Commission denied in Spire ISRS Case Nos. GO-2018-0309, GO-2019-0115 (Spire East) and GO-2018-0310, GO-2019-0115 (Spire West).

Spire's Applications seek an ISRS surcharge of \$7,640,218 for Spire East and an ISRS surcharge of \$6,424,114 for Spire West.

On July 17, 2019², the Commission issued its *Order Directing Notice, Setting Intervention Deadline, and Directing Filings*. On July 26, 2019, the City of St. Joseph timely filed its *Application to Intervene* which was granted on August 1, 2019.

On September 13, 2019, Staff filed its recommendation. That same day Office of Public Counsel (OPC) filed its objections to Spire's ISRS Applications and requested a hearing on both.

² On July 17, 2019, the Commission also issued its *Notice of Deficiency and Order Directing Compliance with 4 CSR 240-40.085 and Granting Waiver of 30 Day Effective Date*. Here the Commission directed Spire to correct a tariff-filing deficiency by filing the tariff sheet it intends to become effective, allowing Spire to file its tariff sheet with an August 14, 2019 effective date, and to make that filing no later than July 19th. On July 29th, Staff filed its *Notice Regarding Tariff Sheets Filed in Verified Applications of Spire East and Spire West* to reflect Staff's understanding that the Commission would treat the two tariff sheets filed in each Application as exemplars only.

On September 18, 2019 the Commission issued its *Order Scheduling Evidentiary Hearing and Establishing Procedural Schedule and Other Procedural Requirements*.

On September 27, 2019, Spire, Staff, and OPC filed direct testimony and workpapers were exchanged on September 30th.

An evidentiary hearing was held on October 2, 2019 for the Spire East and Spire West ISRS Applications. Spire, Staff, and OPC appeared at the hearing. City of St. Joseph did not appear at hearing and did not file direct testimony.

On October 2nd, Spire and Staff filed a *Stipulation and Agreement Regarding Income Tax Issue* (Tax Stipulation) with OPC and City of St. Joseph not objecting. The Tax Stipulation resolved issue number 3 on the September 30th list of issues.

Staff's Brief addresses the issues posed in the list of issues and addressed at hearing.

Issues and Brief

ISSUE 1: *Are all costs in the Company's ISRS filings in these cases eligible for inclusion in the ISRS charges to be approved by the Commission in this proceeding?*

No. Not eligible are costs related to the replacement of plastic facilities and the ISRS cost reimbursement requests for the period of October 1, 2017 through June 30, 2018 that were denied by the Commission in Case Nos. GO-2018-0309, GO-2018-0310, GO-2019-0115 and GO-2019-0116. (See Issue No. 2).

Based on Staff's examination and review of the Spire East and Spire West ISRS Applications, Staff recommends the Commission approve:

For Spire East: ISRS surcharge revenues in the incremental pre-tax revenue amount of \$4,439,498 with a total current and cumulative ISRS surcharge of \$12,990,598 and authorize Spire East to file an ISRS rate for each customer class as reflected in Staff's Appendix B, which generates \$12,990,598;³ and,

For Spire West: ISRS surcharge revenues in the incremental pre-tax revenue amount of \$3,721,343 with a total current and cumulative ISRS surcharge of \$15,634,591 and authorize Spire West to file an ISRS rate for each customer class as reflected in Staff's Appendix B, which generates \$15,634,591.⁴

Cast Iron and Bare Steel Pipe Replacements are ISRS Eligible Costs By Commission Rule and Section 393.1009 RSMo

Commission rule 20 CSR 4240-40.030(15)(D) and (E) require operators to implement replacement programs for cast iron and bare steel pipe. Rule (15)(D) requires "This systematic replacement program shall be prioritized to identify and eliminate pipelines in those areas that present the greatest potential for hazard in and expedited manner." Rule (15)(E) requires operators with unprotected steel lines to develop a program that identifies and prioritizes unprotected steel pipe for either replacement or cathodic protection and to do so in an expedited manner. This rule establishes the "*state requirement*" element that is a precondition under Sect. 393.1009 (5)(a) and (5)(b).

Sect. 393.1009(5)(a) defines ISRS eligible gas utility plant projects as those that include mains, valves, service lines, regulator stations, vaults, and other pipeline system components installed to comply with state or federal safety requirements as replacements for existing facilities that have worn out or are in a deteriorated condition. Paragraph

³ Ex. 100, Staff Direct Report, pp. 2–5, and Appendix B.

⁴ Ex. 101, Staff Direct Report, pp. 2-5, and Appendix B.

(5)(b) broadens the definition of ISRS eligible projects to include those projects that extend the useful life or enhance the integrity of pipeline system components that are undertaken to comply with state or federal requirements.

The Commission applied this reasoning when it concluded in its *Report and Order* in past 2018 Spire ISRS cases “The Commission concludes that the cast iron and steel pipes were replaced to comply with state or federal safety requirements and were worn out or deteriorated, so they are eligible for cost recovery under ISRS.”⁵

In Spire’s preceding ISRS cases, the Commission made similar findings of facts in its *Report and Order on Rehearing*⁶ issued August 21, 2019 and again concluded, like it did in past Spire ISRS cases, that cast iron and bare steel pipes are worn out or deteriorated:

17. Spire Missouri is required to implement a program to replace cast iron and steel pipes. The mandated cast iron and bare steel replacement programs began over 25 years ago and Spire Missouri has been actively engaged in replacing cast iron and bare steel since the 1950s.

26. The cast iron and bare steel pipes are in a worn out or deteriorated state.

27. The bare steel and cast iron replacements are done subject to a Commission-approved cast iron and bare steel replacement program and have historically been found by the Commission to be in a worn out or deteriorated condition.

⁵ Report and Order, p. 13, September 20, 2018, Spire Missouri ISRS Case Nos. GO-2018-0309 and GO-2018-0309.

⁶ *Report and Order on Rehearing*, pp. 27-28, August 21, 2019, Spire Missouri ISRS Case Nos. GO-2019-0115 and GO-2019-0116.

Costs of Replacement of Cathodically Protected Steel Mains are ISRS Eligible Due to Deterioration from Corrosion

To the contrary, OPC witness John Robinett asserts in his direct testimony that cathodic protection applied to steel pipes prevents wear and that there is no requirement to replace cathodically protected steel mains.⁷ Staff disagrees. Mr. Robinett's testimony is unsupported.⁸ Commission rules require the replacement of cathodically protected bare steel services because the deterioration from corrosion has not been eliminated or stopped. Substantial evidence in the record demonstrates how bare steel services, and bare steel cathodically protected, suffer deterioration from corrosion.

OPC misinterprets Commission rule 20 CSR 4240-40.030(15)(D) and (E) to require an "either / or" mandate for compliance: either replace bare steel pipes or cathodically protect them. OPC overlooks the fact that cathodic protection added to bare

⁷The direct testimony of OPC witness John Robinett is unsupported and lacks technical foundation. At hearing Mr. Robinett said he did not know if cathodic protection is applied to cast iron pipe and he did not know if the Commission's rules required cathodic protection of cast iron pipe. (Tr. p. 252, lns 18-23). In fact, cathodic protection is not used on cast iron and is not required by rule. Mr. Robinett's testimony offers only vague opinions in response to the credible testimony of Spire's technical experts and field operators who have first-hand experience evaluating and replacing worn out or deteriorated pipes. Ex 1, p. 4:

"There is no evidence in the record that these pipes are worn out or in a deteriorated condition as required for recovery under section 393.1009."

"Nor is there any reason that the Commission should believe that these pipes are in a worn out or in a deteriorated condition because the whole point of cathodic protection is to prevent the wear and deterioration that might otherwise occur on a steel pipe"

"Moreover there is no requirement that cathodically protected steel mains be replaced to the level or degree that Spire is engaged in."

⁸ At hearing Mr. Robinett agreed that corrosion is an ongoing process, that corrosion continues to get worse, and that it is a process of deterioration. Tr. p.265 ln 24 to p.266 ln 12.

steel pipes that had been in the ground for decades was not a permanent solution to ending deterioration caused by corrosion.

Mr. Craig Hoferlin, Vice President – Operations Services for Spire Missouri, provided substantial testimony on the deterioration of cast iron and bare steel facilities:

1. Laclede Gas (Spire East) has cast iron lines underground between 80 and 100 years old.⁹
2. Unprotected steel lines were installed by Laclede Gas (Spire East) starting in the 1920's.¹⁰
3. Cathodic protection added later to underground bare steel (Spire West) that had been in ground for decades was not a permanent fix and was not safe due to the fact those lines were getting leaks. Replacing bare steel is what works.¹¹
4. Application of cathodic protection does not eliminate the need to replace steel piping. Replacement of bare steel facilities is a permanent solution and eliminates the need for cathodic protection.¹²
5. Application of cathodic protection helps slow the development of corrosion on bare steel facilities, but does nothing to mitigate or repair corrosion that had already occurred.¹³
6. Because of the huge quantity of bare steel facilities that MGE (Spire West) had in its system, it was not practical to replace all or most of these facilities in a short period of time. Therefore, cathodic protection was added to slow down the progression of corrosion on these facilities pending their eventual replacement.¹⁴
7. Approximately 10 years after the Commission adopted Commission rule 20 CSR 4240-40.030(15)(E), the Commission order in GO-2002-50 set a minimum

⁹ Tr. p.78, Ins 11-17.

¹⁰ Tr. p.78, Ins 18-20.

¹¹Tr. p. 84, Ins 20-25; Tr. p. 85, Ins 3-7;12-24.

¹² Ex. 3, Hoferlin Direct Testimony, p. 20, Ins 8-13.

¹³ Ex. 3, Hoferlin Direct Testimony, p. 21, Ins 1-3.

¹⁴ Ex. 3, Hoferlin Direct Testimony, p. 21, Ins 4-12.

replacement standard of 5 miles per year for MGE (Spire West) to replace bare steel main that had been placed under cathodic protection.¹⁵

8. All bare steel that had been placed under cathodic protection needs to be replaced.¹⁶
9. Mr. Hoeflerlin showed to the Commission a physical example of visibly deteriorated bare steel main and testified that it was put in the ground in 1952 in Spire West service territory and put under cathodic protection in or around 1992. (Referred to as demonstrative exhibit number 1).¹⁷
10. Mr. Hoeflerlin showed to the Commission a physical example of a highly deteriorated cast iron main and testified that it had been installed in 1912 in Spire East, around Sublette Avenue, south St. Louis. The cast iron main showed significant visible cracking, flaking, deterioration, and wear. (Referred to as demonstrative exhibit number 2).¹⁸
11. Both demonstrative exhibit 1, deteriorated bare steel from Spire West, and exhibit 2, worn and cracked cast iron main from Spire East, are typical examples of what Spire finds on facilities replacement projects.¹⁹
12. Cast iron and bare steel rank as high risk in Spire's Distribution Integrity Management Program (DIMP) due to the high likelihood of leaks and breaks associated with these types of pipe material. Spire's DIMP identifies and prioritizes the risks to the company's pipeline system.²⁰
13. Spire has 847 miles of cathodically protected steel mains.²¹ Most corrosion occurred in the first 40 years before cathodic protection.²² Once cathodic protection was applied, there are still "hot spots" that continue to corrode and lead to hazardous leaks.²³ Placing bare steel under cathodic protection after it was

¹⁵ Tr. p. 79, Ins 7-12. Ex. 3, Hoeflerlin Direct Testimony, p. 21, ln 18 – p. 22, ln 4.

¹⁶ Tr. p. 105, Ins 3-7.

¹⁷ Tr. p. 71 ln 4 to p. 73, ln 5.

¹⁸ Tr. p. 73, Ins 6-13.

¹⁹ Tr. p. 73, Ins 14-20.

²⁰ Ex. 3, Hoeflerlin Direct Testimony, p. 6 Ins 3-20.

²¹ Tr. p. 111, Ins 2-22.

²² Tr. p. 103, Ins 3-5.

²³ Tr. p. 102, Ins 11-22.

installed 30 to 50 years prior to the cathodic protection is not a permanent fix for small localized corrosion areas and is not a substitute for replacement.²⁴

14. Spire provided a leak study over a 4 year period, 2014 through 2018. Leak data showed there is a higher overall leak rate on the bare steel mains that had been placed under cathodic protection than there is on other facilities. Replacement efforts show a decline in leakage rates. Spire's study concludes: "Absent the Company's current replacement efforts, it can be expected that the leakage rate for these facilities would rise again above the comparatively elevated level that exists today."²⁵

In addition to Mr. Hoferlin, technical expert Robert R. Leonberger testified in support of Spire's ISRS Applications. Mr. Leonberger is an Engineer/Natural Gas Expert for NatGas Consulting and has participated in natural gas distribution system explosion/fire investigations in eight different states and Canada.²⁶ He has worked in pipeline safety since 1982 and is the former Manager of the Missouri Public Service Commission's Pipeline Safety Staff from 1990 to 2016.²⁷ Mr. Leonberger assisted the drafting of the Commission's rules requiring replacement programs for piping and he monitored the progress of on-going replacement programs.²⁸ Mr. Leonberger is well versed in the practical aspects of how the Commission's rules support and require the replacement of worn out or deteriorated cast iron and bare steel facilities.

Mr. Leonberger testified that during his employment with the Commission he assisted the promulgation of Commission rule 20 CSR 4240-40.030(15)(E) which provided the alternative of cathodic protection for bare steel pipe. According to Mr. Leonberger, the concern at the time was that the bare steel pipe had not been protected

²⁴ Ex. 3, Hoferlin Direct Testimony, p. 26, Ins 1 – 18.

²⁵ Ex. 3, Hoferlin Direct Testimony, p. 24, In 9 to p. 25, In 5.

²⁶ Ex. 4, Leonberger Direct Testimony p. 1, Ins 10-18.

²⁷ Ex. 4, Leonberger Direct Testimony, p. 2, Ins 4-6; p. 7, Ins 8-12.

²⁸ Ex. 4, Leonberger Direct Testimony, p. 7, Ins 8-12.

since installation, and had been deteriorating from corrosion at the same rate as the steel service lines that had corroded and failed. Because there were nearly 100,000 steel service lines – the more immediate issue at that time was to first eliminate the unprotected steel service lines and then to address cast iron mains and other safety initiatives.²⁹

The promulgated rule (15)(E) allowed cathodic protection of unprotected steel mains as an interim measure to slow deterioration while priority was placed on replacing unprotected steel service lines. Cathodic protection was a “stop gap” measure and not intended as a permanent fix to the problem. “Using the term “cathodically protected bare steel main” might be misperceived as indicating that after the cathodic protection is applied, all deterioration of the main due to corrosion is not stopped. This is simply not the case.”³⁰ Mr. Leonberger agrees with Mr. Hoeflerlin “...that applying cathodic protection to these bare steel mains did not eliminate any pre-existing corrosion or prevent significant additional corrosion in the future.”³¹

Staff engineering witness Chuck Poston testified at hearing that he had no disagreements with Mr. Hoeflerlin’s testimony.³² Mr. Poston also testified he had performed an engineering review of Spire Missouri’s East and West ISRS applications. As part of his review, Mr. Poston visited two construction sites in Spire East’s territory where Spire was replacing cast iron and bare steel pipe. Mr. Poston also reviewed Mr. Hoeflerlin’s prefiled direct testimonies and concluded that the actions taken by Spire to replace cast iron and bare steel were both reasonable and consistent with the information

²⁹ Ex. 4, Leonberger Direct Testimony, p. 8, ln 11 to p. 9, ln 4,

³⁰ Ex. 4, Leonberger Direct Testimony, p. 9, lns 4-18.

³¹ Ex. 4, Leonberger Direct Testimony, p. 9, lns 18-22.

³² Tr. p. 242, lns 11-22.

provided by the Company and consistent with the methods used by Spire in its previous ISRS cases, GO-2019-0115 and GO-2019-0116.³³

Spire Missouri Removed the Costs of Plastic Pipes as an Alternative Position to be Consistent with the Commission's Prior Orders

The Commission agreed with Staff's methodology of removing the cost of plastic pipes in Spire Missouri's prior ISRS cases.³⁴ Staff auditors confirmed that Spire, in its alternative ISRS revenue requirement model portion of its Applications, applied the same methodology of removing plastic pipes in the instant cases.³⁵

In the instant cases, Staff testified that it reviewed Spire Missouri's workpapers, work order authorizations, and a sample of invoices supporting the work order authorizations. It confirmed the amount and type of pipe replaced in all work orders. Staff concluded that Spire Missouri's adjustments to remove plastic pipe in its ISRS request for the period of February 1, 2019 through July 31, 2019 are consistent with Commission-approved methodology in case numbers GO-2019-0309/0310 and GO-2019-0115/0116.³⁶

OPC agreed that Spire Missouri's adjustments removing the cost of plastic pipe are consistent with Commission orders.³⁷

³³ Ex. 100 and 101, Staff Direct Report, p. 5, ln 18 to p. 6, ln 8.

³⁴ Report and Order, GO-2019-0115/0116, May 3, 2019, p. 44 and Report and Order, GO-2018-0309/0310, Sept. 20, 2018, p. 14.

³⁵ Ex. 100 and 101, p. 7 lns 20-28.

³⁶ Ex. 100 and 101, Staff Direct Report, p. 7, ln 9-28. Spire Missouri provided a self-styled analysis of a "piecemeal" approach by providing avoided cost information for 12 ISRS projects. However, it did not submit its workpapers in time for Staff to review them. Ex. 5, Hoeflerlin Direct Testimony, p. 15, ln 19 to p.16, ln 7.

³⁷ Ex. 200, Robinett Direct, p. 16, lns 11-16.

The Allocation of Overhead Costs Should be Examined in Spire Missouri's Next General Rate Case

In Spire Missouri's prior ISRS cases, GO-2019-0115 and GO-2019-0116, the parties reached a unanimous agreement on the issue of how overhead costs should be allocated to ISRS projects. The parties agreed that no adjustment would be made for overhead costs, and the parties would meet within 45 days to discuss Spire Missouri's calculation of overheads.³⁸ The Commission approved the terms of the *Stipulation and Agreement Regarding Overheads* in its *Report and Order on Rehearing*.³⁹ Pursuant to the settlement, Spire Missouri made a presentation on the matter of overhead capitalizations to the parties between ISRS cases.⁴⁰

Staff determined in these ISRS Applications that Spire Missouri's accounting treatment of overhead costs appears to be consistent with how base rates were set in its most recent general rate case. It notes that the shortened time frame of ISRS cases does not allow for in depth analysis of overhead costs and recommends that a general rate case proceeding would be a better venue to review Spire Missouri's capitalization of overhead costs and to discuss the application of the USOA.⁴¹ Spire Missouri witness Timothy Krick explained that overheads is a complex issue requiring a systemic approach and consistency.⁴² For this reason, Spire Missouri agrees with Staff that the context of a rate case would facilitate a more holistic examination of overheads.

³⁸ Stipulation and Agreement Regarding Overheads, GO-2019-0115/0116, dated April 11, 2019, para 3 and 4.

³⁹ Report and Order on Rehearing, GO-2019-0115/0116, dated August 21, 2019, p. 15.

⁴⁰ Ex. 100 and 101, Staff Direct Report, p. 10, lns 18-19.

⁴¹ Ex. 100 and 101, Staff Direct Report, pp. 10, lns 20-27 and Tr. p. 234, ln 14 to p. 235, ln 3.

⁴² Tr. p. 196, lns 3-20.

Mr. Krick further testified that Spire Missouri's treatment of overheads in these ISRS cases is consistent with long-standing practice and is allowable according to the USOA.⁴³ OPC witness Robert Schallenberg argued that Spire Missouri's ISRS Applications include overhead costs that are unrecoverable according to the ISRS statute.⁴⁴ OPC did not identify any specific costs that should be excluded from the overhead allocation or propose an adjustment⁴⁵ and stated that an investigatory docket would be the appropriate place to analyze overhead costs because Spire Missouri will not file another rate case until 2020 - 2021.⁴⁶ Staff is concerned that an investigatory docket would not permit a comprehensive examination of all factors that determine overhead costs. A general rate case proceeding would be the most productive venue for examining overhead allocations and capitalization.

ISSUE 2: *If a party believes that certain costs are not eligible for inclusion in the ISRS charges to be approved by the Commission in this proceeding, what are those costs and why are they not eligible for inclusion?*

The Commission should dismiss the portion of Spire East's and Spire West's ISRS Applications that are currently under review by the Western District Court of Appeals.

Accordingly, Staff does not support the requests of Spire East and Spire West to recover the previous ISRS cost recovery requests ("Old Request") incurred during the period of October 1, 2017 through June 30, 2018, that were denied by the Commission

⁴³ Tr. p. 190, ln 8 to p. 191, ln 18.

⁴⁴ Tr. p. 289, ln 21 to p. 290, ln 4.

⁴⁵ Tr. p. 289, lns 2-16.

⁴⁶ Tr. p. 290, ln 10-23.

in prior Case Nos. GO-2018-0309 (Spire East) and GO-2018-0310 (Spire West), and the most recent ISRS cases, GO-2019-0115 (Spire East) and GO-2019-0116 (Spire West).

Staff supports the legal rationale applied by the Commission in dismissing Spire's Old Request for lack of jurisdiction as explained in detail in its *Report and Order on Rehearing* issued August 21, 2019 in Case Nos. GO-2019-0115 and GO-2019-0116.

ISSUE 3: *How should income taxes be calculated for purposes of developing the ISRS revenue requirement in these cases?*

On October 2, 2019, Spire and Staff ("Signatories") filed the Tax Stipulation, settling the tax calculation issue for the Spire East and Spire West cases. OPC and City of St. Joseph are non-objecting parties to the stipulation. Commission approval of the Tax Stipulation will require a reconciliation of the ISRS revenue requirements.

In this settlement the Signatories agreed for purposes of resolving these cases that the revenue requirement before grossing up for taxes will be reduced to reflect a tax deduction related to interest expense. The interest expense deduction will be calculated by multiplying the approved ISRS rate base by the Company's weighted cost of debt from its last general rate proceedings (1.89%). After accounting for the interest deduction, the revenue requirement will be multiplied by the marginal income tax rate. At that point, the tax gross up will be split 52% / 48% with 52% of the tax gross up included in the Company's total ISRS revenue requirement. Should the UOI (utility operating income) change as a result of an agreed revision or Commission order, income taxes will be adjusted accordingly using the same methodology.

WHEREFORE, Staff prays the Commission accept its Brief and issue an order (1) approving the new ISRS cost portions of the ISRS Applications of Spire East and Spire West for the period of February 1, 2019 through July 31, 2019, (2) dismissing the Old Request portions of the Spire East and Spire West ISRS Applications that are under review at the Western District Court of Appeals and cover the past period of October 1, 2017 through June 30, 2018, (3) approving the un-objected-to Tax Stipulation settling the tax calculation issue as filed by the Signatories on October 2, 2019; and order any other such relief just in the circumstance.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served by electronic mail, or First Class United States Postal Mail, postage prepaid, on this 11th day of October, 2019, to all counsel of record.

s/ Robert S. Berlin