

THE PUBLIC SERVICE COMMISSION
STATE OF MISSOURI

TRANSCRIPT OF PROCEEDINGS

Evidentiary Hearing

October 15, 2015

Jefferson City, Missouri

Volume 1

In the Matter of the
Verified Application and
Petition of Laclede Gas
Company to Change Its
Infrastructure System
Replacement Surcharge in
Its Laclede Gas Service
Territory

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File No. GO-2015-0314

In the Matter of the
Application of Laclede Gas
Company to Change its
Infrastructure System
Replacement Surcharge in
Its Missouri Gas Energy
Service Territory

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File No. GO-2015-0343

KIM S. BURTON, Presiding
REGULATORY LAW JUDGE

SCOTT T. RUPP,
WILLIAM P. KENNEY (by phone),
COMMISSIONERS.

REPORTED BY:
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TIGER COURT REPORTING, LLC

A P P E A R A N C E S

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1 (Company Exhibits 1 through 6 marked for
2 identification.)

3 (Staff Exhibits 100 through 103 marked for
4 identification.)

5 (OPC Exhibits 200 and 201 marked for
6 identification.)

7 JUDGE BURTON: If everyone's ready, let's go
8 ahead and go on the record In the Matter of the Verified
9 Application and Petition of Laclede Gas Company to Change
10 Its Infrastructure System Replacement Surcharge in Its
11 Laclede Gas Service Territory, File Number GO-2015-0341,
12 and In the Matter of the Application of Laclede Gas
13 Company to Change Its Infrastructure System Replacement
14 Surcharge in its Missouri Gas Energy Service Territory,
15 which is File Number GO-2015-0343.

16 Good morning, everyone. Today is Thursday,
17 October 15th, 2015, and the time is now 9:10 in the
18 morning. The Commission has set this time for an
19 evidentiary hearing on the matter of those applications.

20 At this point we'll go ahead and take entries
21 of appearance, and I will begin with Laclede and MGE.

22 MR. ZUCKER: Good morning, Your Honor. Rick
23 Zucker here. 700 Market Street, St. Louis, Missouri
24 63101, on behalf of Laclede Gas Company and MGE.

25 JUDGE BURTON: Thank you.

1 On behalf of the Office of the Public
2 Counsel.

3 MR. POSTON: Thank you. Marc Poston,
4 appearing on behalf of the Office of Public Counsel and
5 the public.

6 JUDGE BURTON: Thank you.
7 And on behalf of the Staff of the Missouri
8 Public Service Commission.

9 MR. KEEVIL: Jeffrey A. Keevil, PO Box 360,
10 Jefferson City, Missouri 65102.

11 JUDGE BURTON: Okay. And I'll let the record
12 note that USW Local 11-6 is also admitted as a party to
13 this matter, but they have previously submitted a request
14 to be excused from this hearing. The Commission has
15 granted that request, with no objections from the
16 parties.

17 Now, at this time I believe that we have
18 already indicated that there is a resolution of the first
19 issue in dispute, which was the regular -- regulator
20 stations?

21 MR. ZUCKER: Yes, Your Honor.

22 MR. POSTON: That's right, Judge. We've
23 withdrawn our challenge to those costs.

24 JUDGE BURTON: Okay. And if there are no
25 additional procedural matters...

1 MR. ZUCKER: Last night I filed a request to
2 make a slight change to Dr. Seamands' testimony, just to
3 straighten out -- just to add his affidavit and to
4 straighten out his degree, which is doctor of engineering
5 and not Ph.D., and also requested that the Commission
6 accept our compliance with the notice provision of
7 3.2659.

8 JUDGE BURTON: Okay. I did receive and
9 review that request, and we're going to go ahead and
10 grant that because we will note just that you have
11 provided that, unless there are any comments from the
12 other parties otherwise.

13 MR. POSTON: I haven't even seen the filing,
14 so I don't have any comments.

15 JUDGE BURTON: Okay.

16 MR. KEEVIL: Judge, one other thing, if I
17 could just -- and I'm not sure whether this would be a
18 procedural matter or not. But Staff had four witnesses
19 listed on the list in order, but two of them were noted
20 that they might not be necessary to testify. And I don't
21 believe any of the -- those witnesses, I should say, were
22 responsible for the rate design portion of the Staff
23 recommendation, which is my understanding is not an
24 issue. And I was just wondering if those witnesses are
25 going to be necessary or not.

1 JUDGE BURTON: Mr. Keevil, I would prefer if
2 we just waited until after we heard a little bit more of
3 the evidence and the issues that are presented to see if
4 the Commission has any request for clarifications from
5 those witnesses before I excuse them.

6 MR. KEEVIL: Okay. Thank you.

7 JUDGE BURTON: And, Mr. Zucker, going back to
8 the amended testimony of Mr. Seamands, I would just say
9 if you could just make that record available once you
10 present that --

11 MR. ZUCKER: Okay.

12 JUDGE BURTON: -- that would be sufficient,
13 that the Commission will take notice that you have
14 complied with the Commission Rule 3.2659.

15 MR. ZUCKER: Okay. Thank you.

16 JUDGE BURTON: And, Mr. Zucker, could you
17 please turn on your microphone or speak into your
18 microphone?

19 MR. ZUCKER: Yes, Your Honor.

20 JUDGE BURTON: Thank you.

21 And if there's no other procedural matters,
22 then I believe we can go ahead and begin with the opening
23 statements.

24 And I believe the floor is yours, Mr. Zucker.

25 MR. ZUCKER: May I use the lectern?

1 JUDGE BURTON: Yes, please.

2 MR. ZUCKER: May it please the Commission.

3 Since we have resolved our differences regarding the
4 inclusion of the two regulator stations, this case now
5 revolves around two issues, and these issues were
6 included in Laclede's filing. The two issues are the
7 telemetric equipment and the ISRS update process.

8 The first issue concerns whether Laclede's
9 investment in telemetric equipment may be included as
10 ISRS costs. The second issue is about whether the ISRS
11 cases may continue to be processed, as they have been for
12 the past six years, by updating both investments and
13 depreciation and deferred taxes during an ISRS case,
14 along the same lines that we do in rate cases, in terms
15 of the updating process.

16 A brief background on the ISRS. The general
17 assembly enacted the ISRS statutes back in 2003, in part
18 to encourage utilities to expedite safety investments by
19 allowing the utilities to begin recovering the costs of
20 these investments sooner than would be the case if they
21 had to wait for a rate case. I say begin because these
22 are long-lived capital assets, the costs of which are
23 covered over a period of many years. By including these
24 costs in an ISRS, the utility can at least get started on
25 the recovery process, on the long recovery process. In

1 other words, the ISRS shortens the delay from the time
2 that an asset begins serving customers to the time when
3 Laclède can at least begin the process of recovering
4 costs of that asset. The ISRS in one form or another
5 exists in nearly every state that has safety issues, and
6 that is most of the states.

7 Under Missouri's ISRS statute and the
8 Commission's rules, there are three different ways for an
9 investment to be ISRS eligible. For our purposes,
10 though, there is one key test that is at issue in this
11 case, and that is is that the new equipment be installed
12 to comply with safety requirements and that it replace
13 equipment that is worn out or is in a deteriorated
14 condition. That's what the statute says.

15 Okay. So what is a deteriorated condition?
16 The Missouri Supreme Court defined that in a recent case;
17 and they said that, in effect, deterioration occurs over
18 time and causes equipment, quote, to be made inferior in
19 quality or value, end quote, and, quote, to grow worse or
20 to become impaired in quality, state, or condition.

21 Let's talk first about telemetric equipment.
22 Telemetric equipment is basically computer equipment that
23 records and communicates gas pressure information from
24 regulator stations to our gas control center. So this
25 allows us to remotely monitor pressure and remotely

1 control it. Telemetry enhances safety and is required by
2 federal safety rules, which have been adopted by the
3 Commission in their state safety rules.

4 As we all know, computer equipment does not
5 have the same shelf life as other hard assets. If you
6 can get ten years out of computer equipment, you've done
7 very well. In this case Laclede purchased and installed
8 new telemetric equipment beginning in 2012 to replace
9 equipment that had been installed in the 2000 to 2002
10 time frame, which means that that old equipment was 10 to
11 12 years old.

12 Now, here behind me is an example of the type
13 of equipment that was replaced. So this is the equipment
14 as it looks in its box (indicating). It's called a
15 Bristol Babcock RTU 3310. And when you take off the
16 cover, there's the inside the board and the processing
17 unit. And here is another -- here is another version of
18 it, same type of thing (indicating). These were -- let's
19 see, this one was removed from Spencer. So this is the
20 actual unit that was removed in this case and replaced
21 with a -- a new processor.

22 This unit has an Intel 386 processor in it.
23 Now, if you remember, those processors were state of the
24 art during the last century. But Intel has since
25 developed the 486, the Pentium, and then about another

1 dozen generations of processors -- processors such that
2 seeing the old 386 in action is kind of like seeing a '36
3 Ford going down the street. It's -- it's an event that
4 makes you stop and watch and marvel at a remembrance of
5 things past.

6 Okay. The age and generation of this
7 important safety equipment should by itself demonstrate
8 that it is in a deteriorated condition. But that's not
9 all. In 2007 the manufacturer of this equipment,
10 Bristol, informed its customers, that's us, that Intel
11 had stopped providing 386 processors to run this
12 equipment. Bristol said that it had enough inventory on
13 hand to continue to manufacture this series of model --
14 the three hun-- 3300 series, until 2009. After that,
15 they would still have parts and service necessary to
16 effect repairs until 2011. After 2011, said Bristol,
17 you're on your own.

18 what did Laclede do? They did not choose to
19 replace the telemetry equipment until starting in 2012.
20 Only then did Laclede begin the process of moving on to
21 the next generation of telemetry, known as the Control
22 Wave model. Laclede included the replacement of the
23 Bristol 3300s in its ISRS as replacements of deteriorated
24 pipeline system components in compliance with safety
25 requirements.

1 Okay. The question here is whether the
2 replacement of this equipment is ISRS eligible. There is
3 no argument that these replacements are tied to safety
4 requirements. In fact, telemetric equipment is
5 specifically required in the Commission's safety rules as
6 equipment that any operator with more than a thousand
7 customers has to maintain. The question is whether the
8 old equipment that was replaced was worn out or was in a
9 deteriorated condition.

10 Now this is certainly a reasonable question
11 to ask in checking off an audit process of an ISRS, and
12 Laclede does not object at all to the question. But the
13 answer that OPC arrives at is what we do find
14 objectionable. Given the clear incentive of the ISRS
15 statute in promoting safety and the circumstances of this
16 telemetric equipment being replaced, Laclede is surprised
17 at the impractical and unreasonable place that OPC has
18 chosen to draw the line. We don't agree with it, and
19 neither does the Staff.

20 JUDGE BURTON: I have a question for you,
21 Mr. Zucker.

22 MR. ZUCKER: Yes, ma'am.

23 JUDGE BURTON: If the Company had never
24 stated that they were going to discontinue, would this
25 same product that you're showing still be in a

1 deteriorated condition?

2 MR. ZUCKER: I think so because of its age.
3 Computer equipment only lasts so long, and this equipment
4 is very important. It sends messages from a remote
5 center where pressure is controlled to our gas control
6 people telling them where the pressure is. And it allows
7 them, our gas control people, to then send messages back
8 through this equipment, making adjustments to the
9 pressure. So it's really important equipment. After 10
10 or 12 years, you know -- everyone owns a computer. You
11 know about how long they last. They start to fail.
12 Parts start to fail. And so it -- the time would have
13 come in either event that it needed to be replaced.

14 JUDGE BURTON: When would that time have come
15 but for the Company stating that?

16 MR. ZUCKER: At about this time. You know,
17 10 to 12 years is, in our opinion, roughly the useful
18 life of this equipment.

19 JUDGE BURTON: Was there any failure in those
20 equipment?

21 MR. ZUCKER: Some of them have failed. There
22 are -- there have been failures. And when there were
23 failures, they needed to be repaired. But since the
24 repair service no longer exists, we've had to keep some
25 of these retired processors, like these here -- I mean,

1 retired telemetric equipment, we've had to keep them in
2 order to cannibalize their parts to fix parts of these --
3 this model that we still have out there that haven't --
4 haven't been replaced yet.

5 JUDGE BURTON: And was that your internal
6 people that were performing the repairs?

7 MR. ZUCKER: Yes, now it is.

8 JUDGE BURTON: Okay. So there's no other
9 company that you can get to provide that service?

10 MR. ZUCKER: Right.

11 JUDGE BURTON: Okay.

12 MR. ZUCKER: Okay. If this was a case where
13 the equipment was not safety related or the replaced
14 equipment was relatively new, we could understand. For
15 example, there are people who like to trade in their car
16 or lease a new car every year or two. They replace their
17 cars not because the old cars are old, but because they
18 just like driving new cars. Here we could see a
19 challenge to the ISRS requirement that the replaced item
20 be deteriorated. But in this case OPC is challenging the
21 replacement of telemetric computer equipment that was
22 over ten years old and had deteriorated to the point that
23 it had outlived its useful life by any standard and was
24 not -- not being manufactured nor even serviced by its
25 manufacturer.

1 OPC's challenge to these replacements defies
2 common sense and any reasonable assessment of the kind of
3 actions that should be taken to protect public safety.
4 Simply put, having to litigate this issue is not a good
5 use of the time of either the utility, the Staff, OPC, or
6 the Commission.

7 It's hard to imagine how this old computer
8 equipment would not qualify as something that has become
9 worse or inferior in quality or value. In fact, as I
10 pointed out, we've had to keep retired -- retired pieces
11 of this equipment just to get its parts, and yet OPC
12 challenges its ISRS eligibility. Why would they carry
13 through a challenge to the replacement of this obsolete
14 and old computer equipment? The only feasible answer
15 that we can come up with is to slow down the ISRS
16 recovery process.

17 The General Assembly has said, Laclede, if
18 you accelerate safety, we will allow you to begin the
19 recovery process sooner. Laclede has accepted that
20 offer, and the Company is more quickly bringing safer
21 service to its customers. The Company now wants the
22 benefit of this bargain by beginning the recovery of this
23 process. But OPC says, no, we will frustrate that
24 process, says OPC, and at the same time we will also
25 frustrate the agreement under which Laclede gave valuable

1 consideration in -- in the form of a tax issue in
2 exchange for the commitment from Staff and OPC that our
3 ISRS cases would receive expedited treatment.

4 Now we are arguing whether ten-plus-year-old
5 obsolete, unsupported telemetry computer equipment is
6 worse in quality or not. OPC says we will have a hearing
7 on these specious matters and that will slow down the
8 recovery process, not just for these items -- it doesn't
9 slow it down just for this particular item; it slows it
10 down for all of our accelerated safety work. Because
11 we -- because we're having this hearing, we can't get the
12 entire ISRS into effect until you make a decision.

13 Laclede, says OPC, we will make you think
14 twice about how fast you want to improve your system. We
15 ask the Commission to stand behind ISRS law and the ISRS
16 rules and find that these telemetric replacements are
17 ISRS eligible.

18 Let's move on now to the ISRS update process.

19 JUDGE BURTON: Before you do --

20 MR. ZUCKER: Yes, ma'am.

21 JUDGE BURTON: -- I have a question. Do you
22 believe that this -- that these replacements are in any
23 way worn out or do you believe that there's a distinction
24 between worn out or deteriorated in the statute?

25 MR. ZUCKER: Well, there probably is a

1 distinction, because they've used both terms in the
2 statute. I think different people have different ideas
3 about what that distinction is, whether worn out might
4 mean you can't -- it can't be used at all, whereas
5 deteriorated means it's just in a worse condition, is one
6 possible explanation of that.

7 Some of these items, these telemetric items,
8 are worn out in that they're -- they can't be used
9 anymore. We try to replace them before they hit the
10 broken state. Before they stop working and stop sending
11 us signals about what the pressure is in the system, we
12 try to have them replaced. So, in other words, we let
13 them work a long time to the end of their useful life, we
14 felt, and then we started a replacement process before
15 they actually fail, because if they fail, there can be a
16 problem. We're then blind to the pressure in our system,
17 and that can cause a lot of problems.

18 JUDGE BURTON: Okay.

19 MR. ZUCKER: Okay. So we are asking the
20 Commission to allow us to continue the ISRS update
21 process. That's a process borne out of an agreement
22 between Staff and Laclede, a process that's not mandatory
23 but arises out of the cooperation of a utility and a
24 regulatory staff and a process that has run smoothly for
25 at least six years. It is a process that is in no way

1 prohibited or proscribed by the ISRS statute or rules.
2 And it is in perfect keeping with the intention of the
3 ISRS statute to reduce the disincentive to replace
4 infrastructure by mitigating the lag on recovery of cost
5 of plant projects that are in service and used and
6 useful.

7 Now OPC wants to end the update process.
8 Why? Again, it seems simply to frustrate the purpose of
9 the ISRS statute as passed, as well as the agreement that
10 we struck with OPC and Staff for expedited process of our
11 ISRS filings.

12 The ISRS update process is nothing more than
13 the ISRS-like equivalent to what has been done for
14 decades in rate cases. It consists of Laclede -- this
15 process in the ISRS case consists of Laclede updating two
16 months of ISRS investments and, at Staff's request, also
17 updating roughly three-and-a-half to four months of
18 offsetting depreciation and deferred income taxes. So
19 investments make the ISRS larger; depreciation and
20 deferred income taxes make the ISRS smaller. So we are
21 updating in a way that honors both sides.

22 I should note that the first month of ISRS
23 investments being updated, that being July 2015 -- so
24 when we filed the application, we filed for investments
25 that were in service and used and useful through

1 June 30th. So the first update month is July, and I
2 would note that the equipment that went into -- went into
3 service in July was already in service at the time that
4 we made the August 3rd petition filing in this case. And
5 the second month of investments were made and put into
6 service within 30 days of that filing, or by the end of
7 August.

8 They have been -- the -- July -- well, I
9 guess we're where now, mid October? So all of these
10 investments -- all of this equipment has been in service
11 for at least a month and a half and will likely be in
12 service for weeks more before the ISRS goes into effect.

13 Now OPC is going to tell you that this
14 updating procedure cannot be done, despite the fact that
15 it's been done repeatedly. OPC is going to say that the
16 ISRS statute only provides for the Company to submit
17 supporting documentation and rate schedules with its
18 petition and it does not provide for a true-up or update
19 of the original petition.

20 But nowhere in the language cited by OPC does
21 it state that an ISRS is limited to exactly what was
22 filed on the date of the original petition. In fact,
23 there are provisions that indicate that an update or
24 true-up may take place. First, Section 1015.1, which
25 will be cited by OPC, I predict, merely tells the Company

1 what to file with its petition; that is, when you file a
2 petition, you also submit your rate schedules and your
3 supporting documentation. This means that when we file a
4 petition, we should not omit those items, but we should
5 include them. There's nothing in that paragraph that
6 precludes the Company and Staff from updating that
7 information.

8 Second, section 1015.2, sub 2 states that
9 Staff may -- Staff, quote, may examine information of the
10 gas corporation, end quote, to confirm that the
11 underlying costs comply with the statute. It does not
12 limit either the information to be reviewed or what is
13 being confirmed to only what was filed with the original
14 petition.

15 JUDGE BURTON: Mr. Zucker, I have a question
16 for you.

17 MR. ZUCKER: Yes, Your Honor.

18 JUDGE BURTON: Okay. So the operation of law
19 date, which I believe is December 2nd, December 1st --

20 MR. ZUCKER: Correct.

21 JUDGE BURTON: -- does that mean that the
22 Company under the statute is allowed to submit updated
23 information or submit for an ISRS request through all of
24 November?

25 MR. ZUCKER: I think that would be

1 impractical. And so what -- what we have worked out with
2 Staff is a practical solution. There have been times
3 where Staff has said -- we've said we want to update,
4 Staff has said we don't have time to look at it right
5 now, and we had to accept that.

6 JUDGE BURTON: But under your reading and
7 what you're explaining your interpretation of the statute
8 is, under the statute is that allowed?

9 MR. ZUCKER: Oh, well, the statute does not
10 proscribe it. The statute doesn't prohibit updating. I
11 think it's -- it has become -- it has been a practice in
12 rate cases to update to a certain date that is practical
13 and agreed upon by the parties. And --

14 JUDGE BURTON: Well, isn't the fact that OPC
15 is objecting a show that there isn't an agreement of
16 parties on the update?

17 MR. ZUCKER: Well, there isn't an agreement
18 from OPC, but Staff is the one that does the review and
19 recommendation.

20 JUDGE BURTON: Doesn't the statute also
21 require the Company to provide that information to OPC
22 for their review?

23 MR. ZUCKER: We are required to provide
24 the -- the information with our petition for their
25 review, and we also have provided them updates.

1 JUDGE BURTON: Okay.

2 MR. ZUCKER: Section 1015.4, sub 4 provides
3 for the Commission to enter an order authorizing the
4 Commission to set ISRS sufficient to recover its
5 appropriate pretax revenue. And that is defined --
6 included in that definition is the right to recover all
7 other ISRS costs. So a reading of that section indicates
8 that -- that other ISRS costs can be included, and that
9 conflicts with an interpretation by OPC that the Company
10 cannot update its filing to recover all other ISRS costs.

11 Fourth, updated information would meet the
12 qualifications of section 1009.3, as I've said before,
13 that -- that the equipment be in service and used and
14 useful, which is the purpose of the statute.

15 Fifth, the statute authorizes updating for
16 ISRS investments in the exact same way that Section
17 393.150 does for rate cases, by permitting, or at least
18 not precluding, the kind of updating practices that have
19 used -- been used for years under both ratemaking
20 statutes. In short, if we can update the rate cases
21 based on the language of the rate case statute, there's
22 no reason that we cannot update the ISRS cases based on
23 the language of the ISRS statute.

24 Finally, permitting updates is consistent
25 with the purpose of the ISRS statute, as I've stated;

1 that is, to encourage safety investments.

2 In summary, we ask that you find that
3 telemetric equipment in this ISRS is, in fact, ISRS
4 eligible and that Laclede is not prohibited from updating
5 estimated ISRS investments, along with depreciation and
6 deferred taxes, pursuant to the Company's agreement with
7 staff. And in light of our agreement with Staff and OPC,
8 to reduce our ISRS amount in exchange for expedited
9 processing of our case, we would also ask -- we would
10 appreciate the Commission's consideration of this matter
11 at its earliest opportunity.

12 JUDGE BURTON: I have a few questions for
13 you. First, for the record, can you clarify when the
14 updated information was provided to Staff and the Office
15 of Public Counsel for the months of July and for August?

16 MR. ZUCKER: Yes. The -- for the month of
17 July, we provided that information on August 14th. And
18 for the month of August, we provided that information on
19 September 14th.

20 JUDGE BURTON: Okay. And there's reference
21 to an agreement. Was this an agreement that was approved
22 by the Commission to specifically say that in all future
23 cases or in the next ISRS case that this is what the
24 parties agreed to?

25 MR. ZUCKER: Yes, this agree-- we re-- we

1 have reached this agreement -- you're talking about the
2 reduction in exchange for the expedited --

3 JUDGE BURTON: Correct.

4 MR. ZUCKER: -- agreement? Yes, this is an
5 agreement that's been reached by Laclede, Staff, and OPC
6 in the last few rate cases. It's been in the rate cases
7 and then applied since those rate cases. So this has
8 been for a period of years, and those -- that stipulation
9 and agreement was approved by the Commission in each rate
10 case.

11 JUDGE BURTON: Okay. Thank you.

12 MR. ZUCKER: Thank you.

13 JUDGE BURTON: All right. Thank you.

14 Next I believe we'll be hearing from Staff.

15 MR. KEEVIL: May it please the Commission.

16 You will be happy to hear, I'm sure, that I plan to be
17 very short.

18 First of all, as you can see from the --

19 (Phone ringing.)

20 JUDGE BURTON: Hello.

21 COMMISSIONER KENNEY: This is Commissioner
22 Kenney.

23 (Off the record.)

24 MR. KEEVIL: As you can see from the position
25 statements and the reconciliations which have been filed

1 in this case, although Staff and Laclede may not
2 completely agree on how they got there, Staff and Laclede
3 have reached the same ultimate result in this case and
4 are recommending the same ISRS revenue requirement be
5 awarded by the Commission.

6 Mr. Zucker mentioned and I think Mr. Poston
7 did before the statements began, the first issue
8 regarding the regulator stations has been withdrawn, so
9 we're only looking at the telemetry equipment issue and
10 the update issues. Staff supports including the
11 telemetry equipment and has, in fact, included that in
12 the staff's recommended ISRS revenue requirement, which
13 is reflected in Staff's recommendations, which have been
14 filed.

15 As for the update issues, Staff has also
16 agreed with the update on both the plant, which would be
17 issue C(1), and with the cumulated deferred income -- or,
18 excuse me, the cumulated deferred income tax and the
19 depreciation, which would be C(2). Although we may not
20 be entirely in agreement with Laclede on how or why on
21 that particular issue, we both have done the same thing.
22 So --

23 JUDGE BURTON: why don't you go ahead and
24 clarify that?

25 MR. KEEVIL: Well, the -- Staff -- as stated

1 in the position statements, Staff believes -- and, again,
2 on C(2) Staff believes those items should be updated,
3 regardless of what is done on the C(1) issue. Laclede,
4 as I understand their position statement, says you should
5 only do C(2) if you do C(1). And we say you should do
6 C(2) whether or not you do C(1). But bottom line is
7 we've both done both C(1) and C(2), so there's really no
8 monetary disagreement between the -- Laclede and Staff on
9 that.

10 Since we have -- like I said, since we have
11 reached the same result, I really don't have anything
12 further to say. So I would close with that, unless any
13 of you have any questions.

14 JUDGE BURTON: Just to clarify that Staff
15 agrees that it had sufficient time to review the records
16 that were provided by Laclede and MGE for the months of
17 July and August?

18 MR. KEEVIL: In this case that's -- we did,
19 Your Honor. That's part of the basis on which we
20 recommended that they be included was that Laclede had --
21 and MGE had to get the Staff's auditing department the
22 updates in sufficient time for Staff to audit and review
23 the updated material, and they did so in this case -- or
24 both of these cases. So we have included it.

25 I think there may have been a one-day

1 difference between when the information was provided in
2 one case versus the other case, but it didn't affect the
3 ability of staff to review it in this case. And, again,
4 that's -- if you look at the Staff rec, that was part of
5 the reason we were agreeable to do the update. And
6 that's always been part of the understanding, that we had
7 to get -- Staff's auditing department had to get that
8 information in adequate time to conduct the review of it
9 in order to include it. And, again, in these cases we
10 did get it in time.

11 JUDGE BURTON: Has it ever happened where the
12 Staff hasn't had sufficient time to conduct that auditing
13 review?

14 MR. KEEVIL: I'm not aware in the -- the
15 Laclede case?

16 JUDGE BURTON: Yeah.

17 MR. KEEVIL: You might ask when the Staff's
18 auditors take the stand, ask -- I'm not aware of any.
19 But I know it has happened in other update/true-up
20 situations. But I'm not sure it's happened in a Laclede
21 ISRS case.

22 JUDGE BURTON: Okay.

23 MR. KEEVIL: Anything else? Okay.

24 JUDGE BURTON: Thank you.

25 And next we'll hear from the Office of Public

1 Counsel.

2 MR. POSTON: Good morning. May it please the
3 Commission. My name's Marc Poston. I'm with the Office
4 of the Public Counsel. We challenged two categories of
5 costs in these ISRS filings on behalf of more than
6 1 million homes and businesses that pay Laclede and MGE
7 ISRS surcharges.

8 Initially we challenged three categories of
9 costs. But just yesterday, as I stated earlier, Laclede
10 provided me with photos showing the replaced regulator
11 stations that we had been challenging; and those photos
12 showed equipment that was covered in rust and clearly
13 deteriorated. We no longer oppose those costs in the
14 ISRS because those stations are the exact type of
15 replacement that the ISRS was meant to address,
16 infrastructure that is deteriorating and that can cause a
17 gas leak.

18 But we still have issue with two other
19 categories of costs; the telemetry equipment, which are
20 not deteriorated, and the estimated costs. But before I
21 get to those, I'd like to provide the Commission with a
22 little background on the ISRS statute that is relevant to
23 the Commission's interpretation of that statute.

24 The events that led up to the ISRS can be
25 traced back to the late 1980s when a series of gas

1 explosions in the state leveled homes and buildings and
2 even caused several deaths. These incidents were written
3 about in the August 1st, 1991 issue of Public Utilities
4 Fortnightly -- I have a copy of it here -- and an article
5 written by Missouri Commission Chairman William
6 Steinmeier. The article is titled Natural Gas Safety:
7 How Sure Are we? Chairman Steinmeier wrote about how one
8 such explosion happened here in Jefferson City on
9 October 30th, 1988, reducing a building to smoldering
10 rubble and causing 11 injuries. The cause was a cast
11 iron natural gas main that had fractured and leaked and
12 was ignited by a pilot light. Chairman Steinmeier said
13 this marked the beginning of a winter of crisis in gas
14 safety in Missouri.

15 A month later a house blew up in Kansas City
16 due to a fracture at the threads of an unprotected bare
17 steel service line. A week later, also in Kansas City, a
18 cast iron main was ignited by the heat of a parked car.
19 And a few months later a house exploded in Fulton, due to
20 a corrosion hole in an unprotected bare steel service
21 line.

22 Chairman Steinmeier stated in his article
23 that, due to these accidents, it was clear the Commission
24 needed to look closely at unprotected steel and aging
25 cast iron facilities. As a result, the Commission

1 ordered gas companies to conduct emergency -- emergency
2 inspections of their facilities to identify unsafe
3 infrastructure. Those emergency inspections were
4 followed by new gas safety rules that, among other
5 things, required the gas companies to file replacement
6 programs that mandated the replacement of unprotected
7 steel and cast iron mains. The gas companies opposed
8 these new rules. Laclede Gas Company argued that the new
9 replacement programs would cost it \$40 million annually.
10 But the Commission adopted the rules anyway.

11 The gas explosion incidents were also the
12 subject of an article in the Commission's winter
13 2010-2011 issue of PS Connection titled Damage Control,
14 which I have right here. It provided a 20-years-later
15 look at the replacement programs and reported that since
16 1989 the programs had resulted in the elimination of
17 almost 1,100 miles of cast iron mains, elimination of or
18 protection of another 1,100 miles of mains -- or steel
19 mains, and elimination of almost 300,000 steel service
20 lines that were not protected against corrosion.

21 while the rules were successful and are
22 successful in eliminating unsafe gas pipe, the rules did
23 not address the gas company complaints that, due to
24 regulatory lag, they could not recover the costs of the
25 replacements until the next rate case. And even in that

1 next rate case, they could not recover the full cost of
2 the replacements due to the depreciation that had
3 occurred since the new plan was installed.

4 To help the companies with this lag issue,
5 the Commission authorized the companies to use Accounting
6 Authority Orders, or AAOs, to defer costs incurred
7 between rate cases for full recovery following the
8 Company's next rate case. This worked well for a short
9 time, but the gas companies still took issue with the lag
10 between when the replacement costs were incurred and when
11 they were allowed to recover those costs. The AAOs
12 didn't address that lag because of the prohibition
13 against single-issue ratemaking which prohibits rate
14 increases between rate cases.

15 This is how the ISRS, or Infrastructure
16 System Replacement Surcharge, was borne. The ISRS
17 authorizes single-issue rate increases through a
18 surcharge that could be --

19 (Phone ringing.)

20 JUDGE BURTON: Commissioner?

21 COMMISSIONER KENNEY: Yes. I've been muted
22 for some reason. Could not hear anything.

23 JUDGE BURTON: Sorry.

24 MR. POSTON: The ISRS authorized single-issue
25 rate increases --

1 COMMISSIONER KENNEY: Thank you. Now I can.

2 MR. POSTON: -- through a surcharge that
3 could be raised between rate cases to allow more
4 immediate recovery of replacement costs. With the ISRS
5 in place, gas companies no longer needed AAOs, and the
6 AAOs were phased out.

7 I provide you with this history because it's
8 very relevant to how you interpret the ISRS. The purpose
9 of the ISRS was to provide for more immediate recovery of
10 replacements mandated by the Commission to address the
11 issue of steel and cast iron facilities that are prone to
12 corrosion. And I take issue with what Mr. Zucker said
13 earlier, that the purpose is to encourage safety
14 investments. And that's not the case, because if
15 safety invest-- safety investments are already mandated,
16 and it says that there in the statute. These are
17 must-be-mandated safety replacements. So they're
18 required to do it, regardless of the ISRS statute.

19 So under the ISRS there's general eligibility
20 criteria that I show on this slide that costs can't
21 increase revenues by connecting more customers; the place
22 would seem to be in service, used and useful; not
23 included in the rate base in the last rate case; and they
24 need to replace or extend the useful life of an existing
25 infrastructure.

1 So there's three general categories of
2 eligible gas plant projects; there's mandated
3 replacements, there's mandated enhancements, and then
4 there's mandated relocations. The common theme here is
5 costs incurred due to government mandates. The telemetry
6 at issue in this case is a replacement, so it falls under
7 the first category. The other two categories do not
8 apply here.

9 Here I've split the relevant subsection of
10 the statute into four parts that must be satisfied before
11 a replacement project is eligible. Must be a main,
12 valves, service lines, regulator stations, vaults, or
13 other pipeline system component. It must be installed to
14 comply with state or federal safety requirement. Must be
15 a replacement for existing facilities, and those existing
16 facilities must have worn out or be in deteriorated
17 condition.

18 The Commission provided guidance on how to
19 interpret the ISRS statute with how the Supreme Court
20 interpreted its statute earlier this year. Deterioration
21 is a gradual process that occurs to pipeline material,
22 not in a sudden event.

23 Intel's decision to stop producing a
24 particular processor, which is the reason for the
25 company's replacement of the telemetry equipment, does

1 not satisfy the requirement that the replaced plant be
2 worn out or in a deteriorated condition.

3 Here I've shown some telemetry equipment in a
4 photograph given to me by Laclede. And according to
5 Laclede's witness, the telemetry equipment allows gas
6 companies to constantly monitor in realtime critical
7 pressure and other data from valve, meter, and
8 compression stations.

9 So here I've taken the four parts of three
10 nine -- the slide says 392, but it's 393.1095(A), and
11 I've broken that up to apply the telemetry equipment to
12 each of these portions. So is -- so the question's asked
13 is telemetry a main, valve, service line, regulator
14 station, vault or other pipeline system component? And
15 the answer is no. Telemetry is a monitoring device.
16 It's not a pipeline component.

17 Second question, is telemetry installed to
18 comply with state or federal safety requirements? No.
19 While there is a telemetry requirement in the rules,
20 these replacements were made because the manufacturer's
21 no longer supporting the equipment, Intel's decision to
22 stop producing the processors.

23 The third question, is it a replacement for
24 an existing facility? Yes. They have satisfied one of
25 the four.

1 And the fourth one, is the existing facility
2 worn out or in a deteriorated condition? No, it's not.
3 We've got -- we're looking at it right here. There's no
4 wear. There's no corrosion.

5 Laclede seems to believe that so long as they
6 can tie a particular cost to a gas safety rule that that
7 makes it eligible. But the language of the ISRS statute
8 makes it clear that the legislature intended to provide
9 limits on what can be recovered through the surcharge.

10 I'm moving on to the next issue, the
11 updates -- or that's how Laclede phrase -- causes them --
12 or refers to them as updates. I refer to them as
13 estimates that are replaced with actual costs. The
14 statute says -- 393.1015, Sub 1 says, At the time a gas
15 corporation files a petition seeking to establish or
16 change an ISRS -- which is what they're doing here -- it
17 shall submit proposed rate schedules and its supporting
18 documentation regarding the calculation of the proposed
19 ISRS with the petition.

20 Laclede and MGE did not file all supporting
21 documentation with their petitions. This is because they
22 merely estimated July and August amounts and weeks later
23 provided the supporting documentation to Staff and OPC.
24 This is not what the statute requires.

25 As I stated, Laclede characterizes this

1 practice as updating the estimates. But replacing an
2 estimate with an actual number is not an update. An
3 update is what happens at rate cases and rate case
4 true-up where an actual historical cost is updated with
5 changes to that cost.

6 And on this slide I've also cited to the
7 Commission's rules that provide further requirements on
8 the details that must be filed with the ISRS petition.
9 One such requirement is that the petitions include the
10 locations of the projects. No such information was
11 provided with Laclede/MG petitions. Here Laclede and MG
12 are simply including placeholder estimates that really
13 are meaningless. And they shortchanged the review time
14 by dumping in a bunch of costs weeks after they file
15 their petition.

16 while Staff may be okay with that process,
17 our office has only a fraction of the resources of Staff,
18 and we're definitely not okay with this process. We're
19 finally beginning to scrutinize ISRS filings, something
20 we didn't do in the past, and allowing this practice to
21 continue will not allow the customers that will be paying
22 the surcharge an opportunity to fully question and
23 understand what is being included.

24 we ask that you not only recognize the
25 unlawfulness of including only estimates in the petition,

1 but to recognize the unreasonableness of this estimating
2 practice as well. We shouldn't have to wait six weeks
3 into the case to see for the first time projects that a
4 company seeks to recover for two full months' worth of
5 expenditures. That's only two weeks before the Staff's
6 60-day recommendation is due. And if we're challenging a
7 cost, as we are here, it's only a few weeks before we'd
8 be required to file testimony. That gives us no
9 reasonable opportunity to study those costs, to submit
10 data requests on those costs, to get answers to data
11 requests, to file follow-up data requests if those
12 answers didn't give us the answers we're looking for, and
13 it doesn't give us an opportunity to challenge those
14 costs before testimony is due. We only ask that you
15 require them to include actual amounts with the petitions
16 supported by the required documentation. That's not an
17 unreasonable request.

18 OPC will call one witness to the stand,
19 Ms. Jacqueline Moore. She began her employment with us
20 in May, having graduated with a degree in accounting.
21 And we're pleased to have her on board. The purpose of
22 her testimony is to add up the telemetry equipment
23 amounts and the estimated amounts, including Laclede/MG's
24 petitions. And she also attached a few telemetry work
25 orders provided by Laclede to her testimony.

1 The Company's testimony appears to be
2 critical of the fact that her testimony does not provide
3 policy analysis. But these really are legal arguments,
4 and the appropriate place for that is in our brief, not
5 by an accountant in testimony.

6 In conclusion, we ask that you help us rein
7 in the inclusion of costs that were never intended for
8 the ISRS and order Laclede to remove the telemetry
9 equipment from their ISRS and help us stop this practice
10 of providing estimated costs with the petition that are
11 not only unlawful but does significantly harm the
12 customer's ability to understand and challenge those
13 costs.

14 Thank you.

15 JUDGE BURTON: I have a few questions for
16 you. So what exactly does OPC consider the telemetry
17 equipment then?

18 MR. POSTON: Well --

19 JUDGE BURTON: You're saying it's not part of
20 the pipeline. It's not a main.

21 MR. POSTON: It's part of, I guess, the
22 monitoring equipment that the Company uses to monitor
23 the --

24 JUDGE BURTON: Pipelines?

25 MR. POSTON: The pipeline, right. I did have

1 one more slide, and it just provides the amounts we're
2 asking be disallowed based on the issues.

3 JUDGE BURTON: Okay. So you're saying that
4 that's not then part of the pipeline system?

5 MR. POSTON: I think if you look at the way
6 the statute -- the items that it describes -- I have
7 another slide -- mains, valves, service lines, regulator
8 station, vaults, those are all components that are
9 necessary to serving gas, to providing the gas,
10 distribution service. The telemetry equipment is not
11 necessary. Those items are all things that can corrode,
12 which can cause gas leaks. The telemetry equipment is
13 not like that. So I would say that's not a pipeline
14 system component in the same vein as these other items
15 that have been listed in the statute.

16 JUDGE BURTON: What about the regulator
17 stations?

18 MR. POSTON: Yeah, those are listed -- the
19 regulator stations are on there.

20 JUDGE BURTON: But you don't believe it's
21 part of the regulator station?

22 MR. POSTON: Oh, that the telemetry equipment
23 is? No. The regulator station can work without the
24 telemetry equipment.

25 JUDGE BURTON: Okay. Now, I know that you

1 indicated that you're looking at the Commission rules
2 that require that they provide that information. Is
3 there anything in the statute that specifically says all
4 documents for any costs that have previously been
5 incurred without an update?

6 MR. POSTON: That specific language? No.
7 But that's how I interpret this language right here. At
8 the time that a gas corporation files a petition, you
9 know, they'll file their supporting documentation. I
10 don't know how else to interpret that than that at the
11 time you file your petition, you need to have all your
12 documentation ready showing the costs that you're going
13 to include and file that with the petition so that we
14 have an opportunity to review it.

15 JUDGE BURTON: But didn't they submit the
16 documentation when they filed the application in
17 August -- what, was August 3rd, of what those projected
18 costs would be?

19 MR. POSTON: It's just a number. You know,
20 if you look under lead clamps, \$50,000, that doesn't
21 really tell us anything. Doesn't tell us where they are,
22 why they think those are going to be installed, what the
23 project numbers are so we can send a DR, saying let's see
24 those projects. We have no idea.

25 JUDGE BURTON: You also referred to the

1 Commission's Rule 4 CSR 240-3.265.20. But under
2 Subsection L for that same rule does it say, For each
3 project for which recovery is sought, the statute,
4 Commission order, rule or regulation, if any, requiring
5 the project, a description of the project, the location
6 of the project, what portions of the project are
7 completed, used and useful, which portions of the project
8 are still to be completed, and the beginning and planned
9 end date of the project?

10 MR. POSTON: It does say that, and that
11 does --

12 JUDGE BURTON: Doesn't that sort of imply
13 that there's an ongoing basis?

14 MR. POSTON: I don't think so. I think you
15 can have a project where a portion of it is used and
16 useful, and then that would be eligible. Another portion
17 of the same project may not be in place yet; they're
18 still working on the project. And so the portion that's
19 not in place and being used would not be eligible.

20 JUDGE BURTON: Okay. And how would the
21 Office of Public Counsel define worn out under the
22 statute?

23 MR. POSTON: I think I would agree with what
24 Mr. Zucker said; that worn out seems to imply that the
25 facility is worn to the point that it can't even be used,

1 whereas deteriorated is it's getting close to being worn
2 out, but it's -- it's not there yet.

3 JUDGE BURTON: Okay. Do you believe that
4 that equipment is no longer serviceable by the company
5 that manufactures it?

6 MR. POSTON: I -- I would, I guess, agree
7 with Laclede's assertion that the company that
8 manufactures it is saying they will no longer service it.

9 JUDGE BURTON: Okay. Do you dispute that
10 or --

11 MR. POSTON: I do not dispute that, no.

12 JUDGE BURTON: Do not dispute. Okay. And
13 going back to the issue, as far as the true-up and the
14 two issues that were identified, concerning the reserving
15 for depreciation and the income tax and deferred
16 accumulations, is it OPC's position that if the
17 Commission were to agree with your position on the first
18 issue about those budgeted true-up months for July and
19 August, that it should also disallow the depreciation and
20 cumulated deferred income taxes?

21 MR. POSTON: No. I think the second part,
22 which is what Mr. Keevil is referring to as C(1) and
23 C(2), I think C(2) is updating numbers that have already
24 been vetted. You know, they're already part of the
25 petition with work order numbers and everything that

1 we've already seen. It's not an estimate that we have no
2 idea what they're going to come back with later and file.
3 So we don't see those as being the same. It wasn't even
4 our issue. I think one of the other parties introduced
5 that issue.

6 JUDGE BURTON: Okay. Does OPC have any
7 position as far as the Company's assertion about the
8 stipulation and agreement from prior cases being the
9 reason that those were included?

10 MR. POSTON: I do not. I know we didn't
11 agree to anything about including those. That wasn't a
12 part of something that we've agreed to that I'm aware of.
13 I thought what he was referring to that OPC had agreed to
14 was we committed to try to expedite our review of ISRS
15 petitions when they were filed.

16 JUDGE BURTON: Okay. Thank you.

17 It's now 10:05. Did the parties want to go
18 ahead and take a 15-minute recess real quick, and then
19 we'll resume and begin with the testimony?

20 MR. ZUCKER: That would be fine.

21 JUDGE BURTON: Okay. Let's then go off the
22 record.

23 (Off the record.)

24 JUDGE BURTON: Okay. Let's go back on the
25 record.

1 And, Laclede, you may call your first
2 witness.

3 MR. ZUCKER: Okay. Thank you, Your Honor.
4 We call to the stand Patrick Seamands.

5 JUDGE BURTON: Mr. Seamands, would you please
6 raise your right hand.

7 PATRICK SEAMANDS,
8 after having been first duly sworn, was
9 examined and testified on his oath as follows:

10 JUDGE BURTON: Thank you. You may be seated.

11 DIRECT EXAMINATION BY MR. ZUCKER:

12 Q. Good morning, Dr. Seamands.

13 A. Good morning.

14 Q. Are you the Patrick Seamands who filed direct
15 testimony in this case on August 28th, 2015?

16 A. I am.

17 Q. And can you tell us your business address and
18 your title?

19 A. 700 Market Street, St. Louis, Missouri 63101.
20 I'm the director of field operations standards.

21 Q. And do you -- are you employed by Laclede Gas
22 Company?

23 A. I am.

24 Q. Okay. And are you also the same Patrick
25 Seamands who filed rebuttal testimony in this case on

1 October 9th?

2 A. I am.

3 Q. And what is your title -- or not your title,
4 but your degree?

5 A. Doctor of engineering.

6 Q. Okay. Okay. And so going back to the direct
7 testimony, if I asked you now the same questions that
8 are -- that were put to you in that testimony, would your
9 answers be the same?

10 A. They would.

11 Q. Do you have any changes to that testimony?

12 A. I do not.

13 Q. Okay. And if I asked you the same questions
14 in your rebuttal testimony of October 9th, would your
15 answers be the same?

16 A. They would.

17 Q. And do you have any changes to that
18 testimony?

19 A. I do not.

20 MR. ZUCKER: Okay. I move for the entry into
21 evidence of the direct and rebuttal testimony of Patrick
22 Seamands, and I believe they are Exhibits 2 and 3.

23 MR. KEEVIL: 3 and 4.

24 MR. ZUCKER: 3 and 4. Thank you.

25 MR. KEEVIL: At least that's what I have it

1 written down as.

2 MR. ZUCKER: Yes, I see that also.

3 JUDGE BURTON: Okay. So are there any
4 objections to the admission of the direct of Mr. Seamands
5 or the rebuttal? Seeing none, those Exhibits 3 and 4 are
6 admitted.

7 (Company Exhibits 3 and 4 offered and
8 received into evidence.)

9 MR. ZUCKER: Okay. I tender the witness for
10 cross.

11 Thank you, Dr. Seamands.

12 THE WITNESS: You're welcome.

13 JUDGE BURTON: Okay. I believe that's Staff.

14 MR. KEEVIL: Very briefly, Your Honor.

15 CROSS-EXAMINATION BY MR. KEEVIL:

16 Q. Dr. Seamands, what -- you say you're
17 presently employed as director of field operations
18 standards; is that correct?

19 A. That's correct.

20 Q. what -- what does that encompass?

21 A. Field operations standards includes pipeline
22 safety compliance, operations in training and standards
23 in testing.

24 Q. Okay. Are you familiar with the telemetry
25 equipment issue which is involved in this case?

1 A. Yes, I am.

2 Q. What purpose does the telemetry equipment
3 serve?

4 A. It provides information on what's going on at
5 the regulator station relative to pressure and flow,
6 sends a signal into the control room; and then that
7 information is monitored by individuals, and they can
8 send information back to that regulator station to adjust
9 the flow or pressure.

10 Q. Would you consider it to be a component of
11 the pipeline system?

12 A. It's an integral component of the regulator
13 station.

14 Q. How does it physically interconnect or
15 whatever with the regulator station?

16 A. It sits inside right next to -- typically
17 right next -- parts of it sit next to the regulator
18 itself. It's the main component of the station. And
19 there are lines that will run from that telemetry to the
20 regulator controller that tells it to open or close. And
21 it also connects to pressure and flow information that
22 sends signals back to it that it can relay to the control
23 room.

24 Q. Okay. That was my next question. How does
25 the relay back to the control room process work?

1 A. It's -- it's sent over an electronic modem.

2 Q. Okay. And then --

3 A. Cell phone type.

4 Q. And then once that -- once that signal
5 reaches the control room, what happens? Or how does
6 it -- how does it appear and then --

7 A. There's an HMI, Human Machine Interface, that
8 is like a television screen, or a series of them, that
9 has several stations that send information in. And the
10 gas controllers monitor those -- those screens.

11 MR. KEEVIL: I think that's all I have,
12 Judge. Thank you.

13 JUDGE BURTON: Okay. Thank you.

14 Mr. Poston?

15 CROSS-EXAMINATION BY MR. POSTON:

16 Q. Good morning.

17 A. Morning.

18 Q. In your testimony you claim that the
19 telemetry equipment is eligible plant under
20 393.1009(5)(A); is that correct?

21 A. Yes.

22 Q. And would you agree with me that that section
23 lists mains, valves, service lines, regulator stations,
24 and other pipeline system components as being eligible?

25 A. I wouldn't dispute that. I don't have the --

1 have it memorized to know for sure.

2 Q. Starting with gas mains and service lines,
3 these components are used to physically move gas from
4 point A to point B; is that correct?

5 A. Yes.

6 Q. And do mains and service lines eventually
7 wear out or deteriorate over time?

8 A. Yes.

9 Q. Is that typically due to corrosion?

10 A. It depends. It can be for steel pipe.

11 Q. And mains and service lines are typically
12 located underground; is that correct?

13 A. Yes.

14 Q. And a corroded main has the potential to
15 directly cause a gas leak; is that correct?

16 A. Yes.

17 Q. Now, regarding valves, valves are used to
18 turn on and turn off the flow of gas; is that correct?

19 A. Or adjust it, yes.

20 Q. Are valves located underground?

21 A. They can be.

22 Q. Are most of the valves underground?

23 A. Yes.

24 Q. Do valves wear out and deteriorate over time?

25 A. They can, yes.

1 Q. Is that typically due to corrosion?

2 A. They can mechanically deteriorate where you
3 can't open and close the valve itself.

4 Q. Can gas leak directly from a worn out or
5 deteriorated valve?

6 A. Yes.

7 Q. Regular sta-- regulator stations, another
8 component eligible for ISRS recovery, are used to control
9 the pressure on the system; is that correct?

10 A. Yes.

11 Q. In your testimony you refer to compression
12 stations. Are compression stations and regulator
13 stations the same thing?

14 A. No.

15 Q. What are the differences?

16 A. A compression station would be where you have
17 an actual compressor that would raise -- raise the
18 pressure coming into it to increase the -- to have a
19 higher pressure going out.

20 Q. As opposed to the regulator station?

21 A. Which typically you would lower the
22 pressure -- you would have a pressure coming. The
23 regulator station would lower the pressure downstream.

24 Q. Are regulator stations typically located
25 underground?

1 A. Typically they're either in a vault or
2 they're aboveground.

3 Q. The 120 that you're planning to replace with
4 the 6 regulator stations, are those 120 most of those
5 or --

6 A. Are in vaults, which would be underground.

7 Q. Are they all in vaults?

8 A. I do not know for sure if all 120 are. I
9 suspect some of them might be in a building.

10 Q. Do regulator stations wear out or
11 deteriorate?

12 A. Definitely.

13 Q. Is that typically due to corrosion?

14 A. It can be. There's several reasons that they
15 can deteriorate.

16 Q. Can gas leak directly from a worn out or
17 deteriorated regulator station?

18 A. Yes.

19 Q. Would you agree that these components we've
20 just discussed, mains, service lines, valves and
21 regulator stations, all physically control gas in some
22 way?

23 A. Yes.

24 Q. Now, a vault is an underground room that
25 houses utility equipment; correct?

1 A. Yes.

2 Q. And what equipment is included in Laclede's
3 vaults?

4 A. It would be the piping going into the inlet
5 of the regulator station, it would be the regulators that
6 control valves that are in there, and then the telemetry
7 equipment that operates it.

8 Q. So the telemetry equipment, like the
9 equipment that we see sitting over there, is located in
10 the vault?

11 A. Typically, yes.

12 Q. And is a vault typically made of poured
13 concrete?

14 A. Historically it has been.

15 Q. Do vaults deteriorate?

16 A. They can over time, yes.

17 Q. Would a deteriorating vault threaten the
18 integrity of the components within the vault?

19 A. If it were to collapse, yes.

20 Q. And when a vault wears out or deteriorates,
21 is that typically due to corrosion?

22 A. In the sense that the environment could
23 affect the concrete. I don't know if I would call it
24 corrosion, but it could be environmental factors. Could
25 be fatigue from traffic and that kind of thing also.

1 Q. But it somehow causes the weakness of the
2 concrete --

3 A. Correct.

4 Q. -- that houses the vault?

5 A. Yeah.

6 Q. Okay. Are there other system components that
7 can directly cause a gas leak when they wear out or
8 deteriorate?

9 A. Well, if telemetry were to fail, it can
10 certainly -- it could cause a gas leak by overpressuring
11 the pipe. It also could affect the service provided to
12 the customers.

13 Q. Gas cannot leak from the telemetry, can it?

14 A. Not the current telemetry. But it can
15 certainly cause the pipe itself to leak.

16 Q. The two primary compon-- the primary
17 components of the replaced telemetry equipment that's at
18 issue in this case, were they housed down in the vault?

19 A. Yes, typically.

20 Q. Well, I mean, were they or were they not?
21 There's only two in question. Do you know --

22 A. Oh, those two?

23 Q. -- whether they were or not? Yes.

24 A. I thought you were talking generically about
25 the type of equipment. These two --

1 Q. These two.

2 A. -- I believe they were in vaults.

3 Q. But you don't know for sure?

4 A. I don't know if they both were.

5 Q. You had a discussion with Mr. Keevil about
6 how the telemetry monitors and how it sends information
7 back to some type of a control panel -- or where does
8 that information go to?

9 A. It goes to our gas control center.

10 Q. Okay. And what is at the gas control center?

11 A. It's a series of screens -- well, the
12 equipment -- the signals come in, they're controlled
13 to -- excuse me -- information goes up on the screen, and
14 the gas controllers monitor that information. There are
15 also alarms that -- for example, if a component were to
16 fail at a regulator station, they might -- they would get
17 an alarm that would tell them that, hey, something's
18 going on here, you need to send somebody out.

19 Q. Where -- where physically are -- is that --
20 are those computers and those screens located?

21 A. The primary control center is 700 Market
22 Street, St. Louis, Missouri.

23 Q. And would you consider that control center to
24 be a pipeline system component?

25 A. In the sense that it controls the -- they

1 provide input to the pipeline, it would be -- you could
2 argue probably either way. It's not at the pipeline.

3 Q. Is the telemetry equipment necessary for
4 moving gas molecules from point A to point B?

5 A. To comply with the regulations, it is.

6 Q. I mean physically is it necessary?

7 A. To safely -- if you -- unless you wanted to
8 send somebody -- station somebody at that regulator
9 station 24 hours a day, 7 days a week, 52 weeks a year,
10 yes.

11 Q. So the gas -- the system could not operate
12 without telemetry, is what you're saying?

13 A. It could not operate safely or consistently.

14 Q. But it could operate?

15 A. Not safely or consistently.

16 Q. It's a yes or no; either it can operate or it
17 can't. I understand your position that --

18 A. I would not --

19 Q. -- you don't think --

20 A. -- operate --

21 Q. -- it would be safe.

22 A. I would not operate it without telemetry. So
23 I'd say no.

24 Q. So it could not operate --

25 A. I would not allow it to operate.

1 Q. So before telemetry equipment was around, how
2 did the system operate?

3 A. You had -- you had people out there watching
4 it.

5 Q. Were they necessary to move the gas or
6 their -- their presence there was required to have the
7 gas move through the regulator station?

8 A. Yes, sir.

9 Q. How so?

10 A. Because I would not allow it to operate
11 without having it properly monitored.

12 Q. So before telem-- how long has telemetry been
13 around?

14 A. I don't really know. But I would say, from
15 the analog days, probably 40, 50 years.

16 Q. And so Laclede's been around for over a
17 hundred years; right?

18 A. Correct.

19 Q. So you're saying that before the telemetric
20 equipment went into place that someone sat at every
21 regulator station 24 hours a day and monitored that
22 equipment?

23 A. That was before my time. I would suspect
24 that a hundred years ago they probably had just a -- just
25 a regulator, as opposed to a valve, that they set at a

1 particular pressure, and they would -- and they would
2 hope that it would keep the pressure you needed, as the
3 demand went up or down. And they would probably -- they
4 would have sent people on a regular route during the day
5 to check those regulator stations.

6 Q. Now, the telemetry equipment at issue in this
7 case is equipment that was replaced and that the old
8 equipment was removed and the new equipment was
9 installed; correct?

10 A. Right.

11 Q. Did you do the replacements or did someone
12 else do it?

13 A. Somebody else.

14 Q. Were you present when the telemetry equipment
15 was replaced?

16 A. No.

17 Q. On what date was that telemetry equipment
18 replaced?

19 A. I don't remember the exact date.

20 Q. Do you know what day it went into operation?

21 A. I don't know the exact date.

22 Q. Was the removed telemetry equipment corroded?

23 A. I didn't actually look at the equipment.

24 There were pictures. You see no visible corrosion on the
25 components that are exposed.

1 Q. Do you have any documents here showing
2 that -- the two telemetric equipment work orders in
3 question here showing that that equipment had failed in
4 some way?

5 A. I don't have anything with me here, no. But
6 there -- I am very aware that there were failures at
7 different times on different pieces of similar equipment.

8 Q. But not that very equipment?

9 A. I don't know the failure history on that
10 particular station.

11 JUDGE BURTON: Excuse me, Mr. Seamands, could
12 you please speak up into the microphone?

13 THE WITNESS: I'm sorry. Okay. I'm trying
14 to...

15 BY MR. POSTON:

16 Q. So the time that equipment was removed, it
17 was operating as it's supposed to operate; is that
18 correct?

19 A. Correct.

20 Q. Now, you didn't state in your testimony that
21 the telemetry equipment qualifies for ISRS under
22 393.1009(5)(B); that's cor-- is that correct?

23 A. I would have to review my testimony to be
24 sure.

25 Q. Are you familiar with that, that statute

1 subsection?

2 A. I've heard that name, but I don't try to
3 memorize the statutes and what numbers go with them.

4 Q. I'll just ask you a few questions about that.
5 Are you familiar with a main relining project?

6 A. With a -- that mains can be relined?

7 Q. That mains can be relined? Are you --

8 A. Yes.

9 Q. -- familiar with all that? And how is that
10 done?

11 MR. ZUCKER: I'm going to object to that
12 question at this point. We're starting to go far afield
13 from the telemetry issue. And we've now gone into a
14 different section of the rules, and now he's asking
15 questions about those projects that don't have anything
16 to do with this case.

17 JUDGE BURTON: I'm going to overrule that, if
18 this is what the witness has identified as the reason for
19 inclusion of these work orders in the ISRS, which I
20 believe is what you're going for.

21 MR. POSTON: Well, he didn't identify 5(B).
22 But I'm -- this line of questions goes to show, one, the
23 overall purpose of the ISRS. And so it goes directly to
24 also how you interpret 5(A).

25 JUDGE BURTON: I'll give you a little leeway,

1 and we'll see.

2 And, Mr. Zucker, you can reassert your
3 objection.

4 MR. ZUCKER: Thank you, Your Honor.

5 BY MR. POSTON:

6 Q. And please explain the purpose of a main
7 relining project and how it's done.

8 A. Can you tell me what main relining means to
9 you? When you say main relining, what -- how do you
10 define that?

11 Q. I'm talking about the way it's used in the
12 statute, just the term main relining project. Does that
13 not have a meaning to you?

14 MR. ZUCKER: Could the witness at least have
15 a copy of the statute?

16 JUDGE BURTON: Yes.

17 THE WITNESS: Okay.

18 BY MR. POSTON:

19 Q. So what's your understanding of what a main
20 relining project is?

21 A. That's more typical for like water and sewer
22 lines where you would -- you would insert a liner inside
23 of a piece of pipe and then somehow expand it or cement
24 it to the inside of the pipe.

25 Q. Okay. So that doesn't have an application in

1 gas distribution then?

2 A. There are companies that do that to some
3 extent. But it's typically more cost effective and
4 causes less interruption to customers to not do that.

5 Q. Okay. Laclede does not do that?

6 A. Correct.

7 Q. Does MGE do that?

8 A. No.

9 Q. So if you look on that, the second project is
10 service line insertion projects. What are those?

11 A. Those are where you take a pipe that's there
12 that may -- may not have the integrity or you have
13 concerns with the integrity, and you would put a newer --
14 a new pipe through that pipe to avoid having to dig a
15 trench for the new pipe or bore it.

16 Q. And then joint capsulation projects?

17 A. Yes.

18 Q. What is that?

19 A. That's where you -- you encaps -- you have a
20 joint of pipe that you would just encapsulate it with
21 some sealing material to increase its useful life.

22 Q. Would you agree that these projects all
23 improve the integrity of infrastructure that has the
24 ability to corrode and leak?

25 A. Yes.

1 MR. POSTON: That's all the questions I have.

2 EXAMINATION BY JUDGE BURTON:

3 Q. Okay. Mr. Seamands, you're familiar with the
4 verified application that Laclede submitted; correct?

5 A. I know they filed one.

6 Q. Okay.

7 A. And I probably skimmed through it once upon a
8 time.

9 Q. I was just going to ask you if you could
10 identify where in the application those work orders for
11 the equipment -- I believe they're -- I lost my place.

12 MR. ZUCKER: Your Honor, I don't think
13 Dr. Seamands is that familiar with --

14 JUDGE BURTON: Familiar with it.

15 MR. ZUCKER: -- it. But Mr. Buck will be --

16 JUDGE BURTON: Okay.

17 MR. ZUCKER: -- and can answer that question.

18 BY JUDGE BURTON:

19 Q. How often would you estimate the normal
20 lifespan is for this type of -- any type of telemetry
21 equipment?

22 A. Typically we think in terms of 10 to
23 12 years. Then you start really watch-- start really
24 watching it. Now there -- I don't remember exactly what
25 equipment it was. It wasn't Laclede. But there have

1 been like generations of equipment, like anything, you'll
2 get a lemon type of equipment that comes out that may
3 have to be replaced sooner. But Laclede hasn't had that
4 issue. So typically it's 10 to 12 years.

5 Q. Is it possible for it to be extended to 15 to
6 20 years?

7 A. I've been in the pipeline safety business a
8 long time. I really get uncomfortable with that. But if
9 you -- I wouldn't say that it couldn't last that long,
10 but I wouldn't want to be in a position where a piece of
11 equipment fails and you don't -- and you can't fix it,
12 because you could have -- bad things can happen.

13 Q. Now, but for the Company stating that they
14 would no longer be producing or providing service for
15 these line of telemetry equipment, how long would you
16 estimate this specific two, which were part of work
17 orders, I believe, 60418 and 60419, would be in
18 operation?

19 A. Can you repeat the -- can you repeat the
20 question, please?

21 Q. Yeah. But for the Company that produces this
22 telemetry equipment, taking that aside, how long would
23 this specific equipment be in operation by the Company --

24 A. In the 10 to 12 --

25 Q. -- by Laclede?

1 A. -- 10 to 12-year period we would start
2 looking at what the new generation of technology is, and
3 we would start -- maybe we have might even have piloted
4 something and started that replacement soon af-- if not
5 in the 10, 12-year period, really shortly after that.

6 Q. So what year specifically?

7 A. well, it's kind of a judgment, judgment
8 thing. So I couldn't really tell you it was the 13th
9 year or 13-and-a-half years. But I would say sometime in
10 the 10 to 14-year period, we would have certainly started
11 repair -- replacements.

12 Q. How was this specific equipment -- I'm
13 assuming there's more than just this two?

14 A. Correct.

15 Q. How was -- how was it decided to replace
16 these two at this time?

17 A. Okay. well, we're doing a lot of
18 infrastructure replacement work. we're replacing our
19 low-pressure cast iron system with new pipe, plastic
20 pipe. And right now we have -- well, in the past we had
21 like 120 regulator stations on the low-pressure system,
22 and we're going to be able to operate at a higher
23 pressure. So we're going to go from 120 stations down to
24 6. So these stations -- these new -- these stations were
25 being replaced with new stations that -- some of the

1 stations of this type were being replaced with new
2 stations for the cast iron replacement program. But
3 there are other regulator stations outside of the
4 low-pressure cast iron system that will typically -- we
5 still have to keep those up, because they're already on
6 the higher pressure system. So those are replaced kind
7 of on an ongoing basis, as the generations of technology
8 change and they wear out and they -- every time you cycle
9 a piece of electronic equipment, it's aging on you.

10 Q. And prior to this ISRS application and those
11 two pieces of equipment, let's say, what other telemetry
12 equipment was replaced, or is this the first one?

13 A. No, there's -- it's pretty routine for
14 telemetry equipment to be replaced.

15 Q. I meant after the company notified Laclede
16 that it was no longer going to be servicing this
17 equipment?

18 A. I think there were like 20 something of
19 this -- of this generation.

20 Q. And how many more would you say need to be
21 replaced?

22 A. Well, we have a program to replace them all.
23 I think we're down to about four to six that have yet to
24 be replaced.

25 JUDGE BURTON: Okay. All right. Any recross

1 based upon questions from the bench?

2 MR. KEEVIL: I have none.

3 JUDGE BURTON: Redirect?

4 MR. ZUCKER: Thank you, Your Honor.

5 REDIRECT EXAMINATION BY MR. ZUCKER:

6 Q. Dr. Seamands, you asked -- you were asked
7 some questions about the potential failure of telemetry
8 equipment. Can you go into more detail about what might
9 happen if telemetry equipment were to fail in a regulator
10 station?

11 A. Well, you could have typically one of two
12 scenarios. Either, one, it would -- if it completely
13 failed, your gas could be shut off, so you'd lose your
14 service to the customers. Or the other option would be
15 that the -- you'd lose your ability to lower the
16 pressure, and the pipe downstream would overpressure.

17 Q. Okay. And when -- when it fails, is there a
18 default where the system will lock, or what happens
19 there?

20 A. Right. If the telemetry is working
21 correctly, there is a fail/safe where it typically will
22 get it to stay in the position it was in when the failure
23 occurred, to minimize the chance of something
24 overpressuring, to try to kind of hold the status quo
25 until you can get somebody out there and look at it.

1 Q. Okay. And if while it's holding the status
2 quo, let's say the temperature drops, what would happen
3 then?

4 A. You would not feed the needed amount of gas
5 downstream of the regulator station to maintain the
6 pressure you need to maintain the service to the
7 customers, so you would probably lose a lot of customers.
8 They would be out of gas.

9 Q. So their furnaces would go out?

10 A. Correct.

11 Q. And is there any safety issues that are --
12 that are associated with that?

13 A. There could be a safety issue of a customer,
14 if they were in a place on the system where it was -- the
15 gas pressure was just barely on the borderline, where
16 maybe for an hour it was off and then the pressure was
17 back and they tried to turn the appliances back on and
18 they didn't do it properly. Typically -- and if you had
19 a mass outage, that just increases that probability of
20 something happening.

21 MR. ZUCKER: That's all I have. Thank you,
22 Your Honor.

23 JUDGE BURTON: Okay. Thank you.

24 You may be excused.

25 THE WITNESS: Thank you.

1 (Witness excused.)

2 JUDGE BURTON: You may call your next
3 witness.

4 MR. ZUCKER: Oh, we'll call Mr. Glenn W.
5 Buck.

6 MR. BUCK: Morning.

7 GLENN W. BUCK,
8 after having been first duly sworn, was
9 examined and testified on his oath as follows:

10 JUDGE BURTON: You may be seated.

11 DIRECT EXAMINATION BY MR. ZUCKER:

12 Q. Good morning.

13 A. Good morning, Mr. Zucker.

14 Q. Can you state your name for the record?

15 A. My name is Glenn W. Buck.

16 Q. And whom are you employed by?

17 A. Laclede Gas Company.

18 Q. And what is your business address?

19 A. 720 Market -- sorry. 700 Market Street.

20 Sorry, I went to 720 Olive for 29 years. 700 Market
21 Street, St. Louis, Missouri 63101.

22 Q. And what is your present position?

23 A. I am the director of regulatory and finance.

24 Q. Okay. And are you the same Glenn W. Buck who
25 filed direct testimony in this case and in the MGE case

1 on August 28th, 2015?

2 A. I am.

3 Q. And are you the same Glenn W. Buck who filed
4 rebuttal testimony in this case and the MGE ISRS case on
5 October 9th, 2015?

6 A. Yes.

7 Q. Going back to the direct testimony, if I were
8 to ask you the same questions asked in that testimony,
9 would your answers be the same?

10 A. They would.

11 Q. Do you have any changes to that testimony?

12 A. I do not.

13 Q. With respect to your rebuttal testimony, if I
14 asked you the questions in that testimony, would your
15 answers today be the same?

16 A. They would.

17 Q. And do you have any changes to that
18 testimony?

19 A. I actually do.

20 Q. Okay. Would you please point them out?

21 A. It's just one.

22 Q. Just one.

23 A. It's because I don't spell -- I don't type
24 very well, actually. It's on page 2 of my rebuttal
25 testimony, line 11. The word quantification should be

1 spelled properly.

2 Q. So you would add a T --

3 A. I would try and add a T, yes.

4 Q. Okay. That's a -- that's a failure of
5 proofreading; is that correct?

6 A. It's a failure of my fingers typing.

7 MR. ZUCKER: Okay. I offer into testimony
8 the direct and rebuttal testimony of Glenn W. Buck, offer
9 into evidence.

10 JUDGE BURTON: And those would be Exhibits 5
11 and 6 respectively?

12 MR. ZUCKER: That's correct.

13 JUDGE BURTON: Any objection? Exhibits 5 and
14 6 will be admitted.

15 (Company Exhibits 5 and 6 offered and
16 received into evidence.)

17 MR. ZUCKER: Okay. Thank you, Mr. Buck.

18 THE WITNESS: Thank you.

19 JUDGE BURTON: Staff, your cross.

20 MR. KEEVIL: Very briefly, just for the
21 record.

22 CROSS-EXAMINATION BY MR. KEEVIL:

23 Q. Mr. Buck, you are the -- what's your position
24 again? I'm sorry.

25 A. I am the director of regulatory and finance.

1 Q. And in that position you have reviewed the
2 staff recommendations filed in both the 0341 and
3 0343 cases?

4 A. I have been reviewing these since 2004, yes.

5 Q. Okay. Limiting our review to these two
6 cases, okay, is it correct that Laclede has no objection
7 to the Staff recom-- the positions set forth in the Staff
8 recommendations in 0341 or the 0343 case?

9 A. As revised, yes.

10 Q. Right. Thank you.

11 MR. KEEVIL: No further questions, Judge.

12 JUDGE BURTON: Thank you.

13 Public Counsel?

14 MR. POSTON: Thank you.

15 CROSS-EXAMINATION BY MR. POSTON:

16 Q. Good morning, Mr. Buck.

17 A. Good morning.

18 Q. I'm going to ask you some questions about the
19 practice of including the estimates in your petitions.
20 Would you agree with me that prior to its acquisition by
21 Laclede, MG did not include estimated amounts in its
22 ISRS -- ISRS petitions?

23 A. That's correct.

24 Q. Would you also agree with me that it wasn't
25 until MG's first ISRS filing under Laclede's ownership

1 that MG included estimated amounts in an ISRS petition?

2 A. That's correct.

3 Q. And it's your position that the process of
4 providing estimates that are later replaced with actual
5 costs is similar to a rate case that gets trued up;
6 correct?

7 A. Essentially. But it's not really the same,
8 because a true-up in a rate case or an update in a rate
9 case involves a whole lot of issues and also involves
10 looking not at just what I will call decisional prudence;
11 it also involves prudence with the costs. In an ISRS
12 case, you're only looking at ISRS eligibility. So I
13 think they are different. I think that there's a much
14 smaller audit review in an ISRS case than there is in a
15 rate case.

16 Q. Let's take meters, for example. Isn't it
17 correct that in a rate case the initial costs that the
18 companies seek to include in rates for meters are based
19 on an historic year cost, historic test year?

20 A. Are you -- you're speaking about in a rate
21 case now?

22 Q. Right.

23 A. Normally historic as updated, sure.

24 Q. And those -- that's not estimates; right?
25 Those aren't estimates?

1 A. They are normally when we file the case, yes.

2 Q. But they're based on an historic test year;
3 correct?

4 A. A rate case is based on an historic test year
5 for operating expenses, but not normally capital.

6 Q. For each July and August project that was
7 originally estimated, did the Laclede and MG petitions
8 provide the net original cost of the infrastructure
9 system replacement or just an estimate?

10 A. They are an estimate.

11 Q. For each estimated amount, did Laclede or MG
12 provide in their respective petitions the locations of
13 the -- of the projects in those estimates?

14 A. Could you ask that question again, please?

15 Q. For the estimated amounts that Laclede and MG
16 included in their petitions, did the petitions provide
17 the locations of the projects that were associated with
18 those estimates?

19 A. Certainly service territories and, in many
20 instances, for example, we will have costs for Laclede
21 that would be different from Monett. But if it's down to
22 the street level, no, they were not.

23 Q. When you say service territories, you mean
24 between Laclede and MG?

25 A. Yes. You asked between Laclede and MGE --

1 Q. I see.

2 A. -- so the MGE service territory was
3 designated in their filing. Laclede's was in its own.

4 Q. Okay. But there's no other locational
5 information given beyond just the Company?

6 A. Not until the update, no, sir.

7 Q. would you agree with me that the tariff sheet
8 you provided with your petitions is, therefore, also an
9 estimate? The rate in there is an estimate, not a true
10 calculation of the surcharge rate that Laclede and MG
11 seek?

12 A. I think the tariff sheets were based on the
13 information we provided in the filing. I'm not sure you
14 would call it an estimate. I would sit there and say it
15 was a proposed tariff sheet that would go into effect
16 within, in that case, probably 30 days.

17 Q. If it had gone into effect in 30 days, it
18 would have included estimated amounts; is that correct?

19 A. By the time the 30 days rolled around, it
20 would have had -- we would have had actuals.

21 Q. would you have had actuals for August?

22 A. Not -- we would -- the plant would have been
23 in service, but would not have had an accounting closed
24 at that point.

25 MR. POSTON: Judge, I'd like to have an

1 exhibit marked. I think 202.

2 JUDGE BURTON: 202. Okay.

3 (OPC Exhibit 202 marked for identification.)

4 BY MR. POSTON:

5 Q. I've handed you an exhibit that's been marked
6 as Exhibit Number 202. Have you had a chance to look at
7 it?

8 A. I'm familiar with it, yes.

9 Q. You've seen this document before?

10 A. Yes.

11 Q. Would you agree with me that this is -- this
12 document is a data request answer by Mr. Mike Noack that
13 was submitted to OPC in this case?

14 A. Correct.

15 Q. And who is Mr. Noack?

16 A. He is the director of pricing and regulatory
17 affairs or regulatory rate administration, I guess it is,
18 for Missouri Gas Energy.

19 Q. Would you agree that the data request, to
20 paraphrase, asked for an explanation of what types of
21 costs are included in MGE's ISRS and what types of costs
22 are not eligible?

23 A. That's correct.

24 Q. And this document provides Mr. Noack's
25 answer; is that correct?

1 A. Yes, it does.

2 MR. POSTON: Your Honor, I move to have
3 Exhibit 202 entered.

4 JUDGE BURTON: Are there any objections to
5 the admission of Exhibit 202?

6 MR. ZUCKER: No, Your Honor.

7 JUDGE BURTON: Mr. --

8 MR. KEEVIL: No.

9 JUDGE BURTON: Exhibit 202 is admitted.
10 (OPC Exhibit 202 offered and received into
11 evidence.)

12 MR. POSTON: That's all I have. Thank you.

13 EXAMINATION BY JUDGE BURTON:

14 Q. All right. Mr. Buck, could you identify if
15 the work orders for the telemetry equipment is included
16 in Laclede's application?

17 A. Sure. I can for you. It's -- if you're
18 looking at the PDF, it would be on page 36 of the PDF.
19 It's also would be -- also would be Schedule 1, page 26
20 of 29. And I believe they're highlighted in yellow.

21 Q. Okay.

22 A. It's about \$330,000 between the two of them,
23 I believe.

24 Q. I'm sorry, could you repeat the amount?

25 A. I believe it's about \$333,000 is -- is rough

1 math off the top of my head.

2 Q. I was going to ask you if you disagreed with
3 OPC's position that the amount would be \$401,258.82?

4 A. Excuse me one moment. Okay. You had
5 specifically asked about 60418 and 60419. There's some
6 other telemetry in there. And so I was restricting it to
7 those two. Yes, the \$401,000 is correct. That's -- once
8 again, I've got to distinguish that. That's the amount
9 of the capital investment. The amount of rate case or
10 revenue requirement, as the case may be, is much smaller
11 than that. I think it was to quantify it as around
12 \$33,000.

13 JUDGE BURTON: That's the only question I
14 have.

15 THE WITNESS: Thank you.

16 JUDGE BURTON: Any recross, Mr. Keevil?

17 MR. KEEVIL: No.

18 JUDGE BURTON: Redirect?

19 MR. ZUCKER: Yes, Your Honor.

20 REDIRECT EXAMINATION BY MR. ZUCKER:

21 Q. In response to Judge Burton's questions, you
22 said 401,000 is the amount of investment, but the revenue
23 requirement's only 33,000, approximately?

24 A. As I recall, it's approximately \$33,000, yes.

25 Q. And so is what -- are you saying that we're

1 only asking for 33,000 from the customers?

2 A. For the telemetry, that's correct.

3 Q. Is that per year?

4 A. That would be -- well, it goes down over
5 time. And at this point it's \$33,000. For example, I
6 think when this issue first came up, the value of this --
7 of the telemetry was worth over \$40,000. But over time,
8 as you depreciate your property and you get additional
9 accumulated depreciation and deferred -- deferred income
10 taxes, the value goes down. So with the next ISRS case,
11 the value of that telemetry with that -- albeit with no
12 new telemetry added to it, would be something less, maybe
13 around \$25,000, would be just a rough calculation in my
14 head. So every ISRS case the value of that property goes
15 down.

16 Q. So when the value goes down, what happens to
17 that money? I mean, does Laclede just not collect it?

18 A. As the value goes down in the next rate case
19 or the next ISRS case, the ISRS rates get updated for the
20 fact that there's less of an investment involved. So the
21 ISRS rates -- all else being equal, the ISRS rate would
22 go down from the current one to the next case.

23 MR. ZUCKER: One moment, Your Honor.

24 BY MR. ZUCKER:

25 Q. Do you --

1 JUDGE BURTON: Mr. Zucker, could you make
2 sure -- I'm sorry.

3 MR. ZUCKER: Yes, ma'am.

4 BY MR. ZUCKER:

5 Q. Do you still have, Mr. Buck, DR 1304 in front
6 of you?

7 A. I will in a second. Yes, I do.

8 Q. Okay. Would you look at the first paragraph
9 of the answer there? Does that paragraph include
10 telemetric equipment?

11 A. It doesn't specifically include, but it
12 doesn't exclude.

13 Q. And was there telemetric equipment in MGE's
14 ISRS?

15 A. There was not, as I recall.

16 Q. Okay. So just in Laclede's ISRS?

17 A. It's just in Laclede's.

18 Q. Can you -- you were asked questions about the
19 difference between the rate case and the ISRS in terms of
20 the true-up. Can you go into more detail about what's
21 involved in a rate case true-up and how much time is
22 involved versus an ISRS true-up and the amount of time?

23 A. Sure. Again, it's -- you know, they're
24 dissimilar processes. It's similar that you update
25 information. However, in a rate case you're dealing with

1 a lot of issues at one time. For example, you're dealing
2 with customer growth, you're dealing with other plant
3 items besides ISRS-eligible plant, you're dealing with
4 your operating expenses. All of those are looked at as
5 part of the true-up process or an update process in a
6 rate case, which generally has taken -- I think I even
7 said in my direct testimony, generally it's been -- we've
8 been able to give information to the PSC Staff and Office
9 of the Public Counsel, they've looked at information and
10 been able to do an update within two to -- two to
11 three weeks.

12 In an ISRS case you're not dealing with
13 operating expenses, you're not dealing with noncap -- or
14 non-ISRS-related plant. You're dealing strictly with
15 ISRS eligibility of the property. So you're not looking
16 to see whether the costs were imprudent, whether you paid
17 too much or paid too little for a piece of property.
18 You're only looking into whether that piece of property
19 or equipment is ISRS eligible. So it's a much nar-- more
20 narrow audit. And I think at that point, if you can sit
21 there and do an ISRS or can do an update in a rate case
22 that involves all those factors in two weeks or so, doing
23 it in an ISRS case where we're looking only at ISRS
24 eligibility to make sure that you're -- you've actually
25 calculated things properly is actually very reasonable.

1 Q. Okay. And how much time is allowed between
2 the time we provide the updated ISRS information and the
3 time that Staff has to make its recommendation?

4 A. In this case it was approximately probably
5 18 days. What we've done is we've -- because we've --
6 because in this process we've tried to sit there and do
7 updates, we have managed the process such that we make
8 sure that the Staff has as much time as possible to sit
9 there and reasonably do their audit before they re--
10 they're required to make a recommendation.

11 So, for example, in this case we filed it in
12 August -- on August 3rd with actual property through
13 June. And the July information was available, what, I
14 believe 13 or 14 days later. So as we feed the
15 information to them, they have, I think, an adequate
16 opportunity to sit there and review the projects.

17 Q. So you provided the July information on what
18 date?

19 A. Check to be sure. I thought it was right
20 around July 14th, but --

21 Q. Do you mean August 14th?

22 A. I mean, sorry, August 14th.

23 Q. So to do the math, that's 11 days after the
24 petition was filed?

25 A. That sounds correct. And I am doing that

1 off -- right off the top of my head. I do apologize.
2 Here, I think I've got it in my direct testimony. Yes,
3 it was August 14th, 2015.

4 Q. Okay. So is my math correct that that would
5 be 11 days after the petition?

6 A. That sounds correct, yes, sir.

7 Q. Now I'm going to ask you a math question.
8 How much time --

9 A. I'll get my calculator out.

10 Q. How much time did the Staff have from the
11 date of the -- that they received the July information
12 until they had to make their recommendation on
13 October 2nd?

14 A. The July information was approximately seven
15 weeks.

16 Q. Okay. And how much time did they have for
17 the August information?

18 A. We provided it on -- for Laclede we provided
19 it on Aug-- on September 14th. I think for MGE it was on
20 the 15th. But they had approximately 17 or 18 days, I
21 believe it would be.

22 MR. ZUCKER: Okay. Okay. That's all I have.
23 Thank you, Your Honor.

24 THE WITNESS: Thank you.

25 JUDGE BURTON: You may be excused.

1 THE WITNESS: Thank you.

2 (Witness excused.)

3 JUDGE BURTON: And I believe next in the
4 schedule we're supposed to have Staff. And I know that
5 Staff had indicated that those witnesses would be
6 available to discuss any auditing issues, if needed.

7 MR. KEEVIL: Actually, Judge, yeah, the Staff
8 auditors I plan to call to the witness stand.

9 JUDGE BURTON: Okay.

10 MR. KEEVIL: Ms. Carle, Ms. Hanneken.
11 Mr. Imhoff and Ms. Cox, they were the rate design only
12 that I don't think there will be a need to call
13 Mr. Imhoff or Ms. Cox. They are available, if needed.
14 But I don't think we'll need to call them. Ms. Carle and
15 Ms. Hanneken I plan to call.

16 JUDGE BURTON: Okay. Then let's go ahead and
17 begin --

18 MR. KEEVIL: Okay. I would call Ms. Erin
19 Carle.

20 JUDGE BURTON: Please raise your right hand.

21 ERIN CARLE,
22 after having been first duly sworn, was
23 examined and testified on her oath as follows:

24 JUDGE BURTON: Would you please state and
25 spell your name for --

1 THE WITNESS: Erin Carle. E-R-I-N,
2 C-A-R-L-E.

3 DIRECT EXAMINATION BY MR. KEEVIL:

4 Q. Well, the Judge stole my opening question, so
5 I'll jump right to question number two, Ms. Carle. By
6 whom are you employed and in what capacity?

7 A. The Missouri Public Service Commission as a
8 utility regulatory auditor.

9 Q. All right. Now, did you participate in the
10 preparation of the Staff recommendation in Case Number
11 GO-2015-0341, which has been marked as Exhibit
12 Number 100?

13 A. Yes.

14 Q. I believe that is the Laclede ISRS case. Do
15 you have any corrections you need to make to that
16 recommendation?

17 A. Yes, I do.

18 Q. Go ahead, please.

19 A. The corrected amount for revenue requirement
20 should read 4 mil--

21 Q. If you could direct -- where -- where does
22 that appear in the -- I see it at the bottom of page 3,
23 but they may show up somewhere else too. Bottom -- the
24 fir-- yeah, bottom of page 3 and top of page 4, but I
25 don't know if it's anywhere else in there or not.

1 A. Get right copies in front of me. Okay.

2 Q. Yeah, I see bottom of page 3 and the table on
3 page 4 and then the recommendation section on page 4.

4 A. Yes.

5 Q. Okay.

6 A. It --

7 Q. So it's the Staff's recommended revenue
8 requirement number; is that the one that's...

9 A. Being changed, yes. It should read
10 4,497,173.

11 Q. In the recommendation it appears as
12 4,499,676; is that correct?

13 A. Yes.

14 Q. Okay. And would you say it again, what the
15 corrected number should be?

16 A. 4,497,173.

17 Q. Okay. So wherever that Staff-recommended
18 revenue requirement number appears, that -- it should be
19 the corrected number?

20 A. Yes.

21 Q. Does that also affect, then, the cumulative
22 total on the table on the top of page 4?

23 A. Yes. That cumulative total should read
24 19,673,984.

25 Q. All right. And that also appears in the

1 bottom of page 4 down in the recommendation section as
2 well; correct?

3 A. Yes.

4 Q. Okay. Okay. with those corrections -- I
5 believe those corrections were reflected in the original
6 staff reconciliation, which was filed in this case. Is
7 that your understanding?

8 A. Yes.

9 Q. Okay. with those corrections then, is the
10 Staff's recommendation in the 0341 case, which has been
11 marked as Exhibit Number 100, true and correct to the
12 best of your information, knowledge, and belief?

13 A. Yes.

14 Q. Okay. Did you also participate in the
15 preparation of the Staff recommendation in the MGE ISRS
16 case, GO-2015-0343, which has been marked as Exhibit
17 Number 102?

18 A. Yes.

19 Q. And do you have any corrections you need to
20 make to that one?

21 A. No.

22 Q. Okay. So with -- well, I almost said with
23 those corrections. There were no corrections. Are the
24 matters stated in that exhibit then true and correct to
25 the best of your information, knowledge, and belief?

1 A. Yes.

2 Q. The credentials of the Staff witnesses
3 participating -- or contributing to the Staff
4 recommendations has also been premarked as Exhibit
5 Number 103. And are the Staff recommendations (sic) of
6 yours, which are contained in that exhibit, also correct?

7 A. Yes, my credentials are correct.

8 Q. Okay. Okay. Now, turning to another piece
9 of -- it's not an exhibit, but the Staff reconciliation,
10 which was filed, I believe, on October the 9th, it's my
11 understanding that you had a correction or some minor
12 corrections to make to that as well; is that correct,
13 ma'am?

14 A. Yes.

15 Q. Could you go through those and go -- I
16 believe there was a reconciliation filed in each case
17 that was separate. So go --

18 A. Correct.

19 Q. -- through, make sure you designate which one
20 you're talking about.

21 A. We'll start with Laclede.

22 Q. That would be the 0341 --

23 A. Yes.

24 Q. -- reconciliation?

25 A. The original-filed number for the value --

1 the value of the true-up is \$1,931,053. That should read
2 \$1,914,665. The original value for the regulator
3 stations is 142,312. It should read 130,084. And for
4 the telemetry equipment, it originally read 40,276. It
5 should read 33,486.

6 Q. All right. Does that -- those numbers on the
7 copy I'm looking at appear in the column under the OPC
8 header; is that correct, ma'am?

9 A. Correct.

10 Q. Okay.

11 A. It's the value of the original three
12 contested issues.

13 Q. Under value of contested issues. So that
14 would also affect then the bottom line revenue
15 requirement less contested issues number under the OPC
16 column?

17 A. Correct.

18 Q. Okay. Do you have that number?

19 A. The correct number should be 2,418,938.

20 Q. Okay. Okay. And there were no change then
21 to the Staff column or the Laclède column; correct?

22 A. Correct.

23 Q. Okay. Is that all the corrections you have
24 on the reconciliation?

25 A. For Laclède, yes.

1 Q. Okay. Turning to the MGE one in the 0343
2 case then, what corrections do you have?

3 A. Just for the true-up value, the originally
4 filed was 1,111,261. That should read 1,098,209.

5 Q. Then does that affect the bottom line?

6 A. Yes. The final value should be 779,942.

7 Q. Instead of 766,890?

8 A. Yes.

9 MR. KEEVIL: Okay. Your Honor, since Staff's
10 exhibits are in the form of a recommendation rather than
11 specific witness testimony, I was going to wait until
12 Ms. Hanneken took the stand to offer the numbered
13 exhibits, if that's fine with you.

14 JUDGE BURTON: That's fine.

15 MR. KEEVIL: So I have no further direct
16 questions. I would tender the witness for
17 cross-examination.

18 JUDGE BURTON: Okay. I believe that is
19 yours, Mr. Zucker.

20 MR. ZUCKER: Thank you, Your Honor.

21 CROSS-EXAMINATION BY MR. ZUCKER:

22 Q. Ms. Carle, did you hear Mr. Buck testify as
23 to the times when Laclede and MGE provided the updated
24 information to Staff?

25 A. Yes.

1 Q. And were those times consistent with your
2 testimony?

3 A. Yes.

4 Q. And did that -- did the provision of that
5 information provide Staff sufficient time to review the
6 ISRS?

7 A. Yes, it did.

8 MR. ZUCKER: No further questions. Thank
9 you, Ms. Carle.

10 JUDGE BURTON: Mr. Poston.

11 CROSS-EXAMINATION BY MR. POSTON:

12 Q. Good morning.

13 A. Good morning.

14 Q. In the Staff recommendation you state in
15 there that Staff updates the amounts of accumulated
16 depreciation reserve and accumulated deferred income tax
17 reserve associated with ISRS plant additions; is that
18 correct?

19 A. Yes.

20 Q. Can you explain the purpose for those --
21 those updates?

22 A. We update those values so that the rate base
23 going into ISRS rates are at the most accurate level
24 known to date to an accurate level to date when rates go
25 into effect.

1 Q. And those updates are -- are those just made
2 to the plant additions that are being filed in the
3 present petitions?

4 A. We also bring forward from IRSes that are
5 currently in effect, as well as ones that are proposed to
6 be in effect. We bring all of them up to the current. I
7 think this case is October 15th, 2015.

8 Q. And was that -- the reason for the changes
9 you just made to the reconciliation was to further make
10 those same updates?

11 A. No, the reconciliation was due to, when we
12 went through the various tabs to zero out the values for
13 like the true-up, we had missed a tab for the deferred
14 income tax. We didn't zero those out to get the full
15 dollar value of each of those -- excuse me, each of those
16 three items.

17 Q. All right. And I understand it's Staff's
18 position that these updates should be made, regardless of
19 whether the Commission allows Laclede or MGE to include
20 estimated amounts that are later -- later changed to
21 actuals; is that correct?

22 A. Correct. We would make that adjustment
23 whether the Company updated their plant values or not.

24 Q. And why? why is that?

25 A. Just, again, I mean, to get the most accurate

1 level of rate base that's going into rates. That would
2 be regardless of if the Company requested a true-up or
3 not.

4 Q. Can you tell me about how many Staff
5 employees work on an ISRS petition?

6 A. Looks like we have a DR response. I could
7 tell you exactly how many worked on this one, if I can
8 find it in my stack. Here it is. I'd say -- I'd say,
9 not counting support staff, there were four main
10 employees that worked on the auditing side, as well as
11 the rate design side. And that's not counting our
12 attorneys either or the management overseeing it.

13 Q. Okay. If you include the management and the
14 attorneys, how many people?

15 A. Including support staff and stuff, there's
16 probably at least a dozen various components of staff
17 working on an ISRS.

18 MR. POSTON: Thank you. That's all I have.

19 EXAMINATION BY JUDGE BURTON:

20 Q. Ms. Carle, you reviewed the testimony in
21 this --

22 A. Yes.

23 Q. -- case; correct? In both cases, actually?

24 A. Yes.

25 Q. Would you agree with Mr. Buck's testimony

1 saying that, when performing a review, Staff is just
2 merely looking to see whether or not it's ISRS eligible
3 and then reserves any costs in those amounts for any
4 prudence review that's performed later?

5 A. That is usually taken care of during the
6 course of a rate case.

7 Q. Okay. Has there -- when was the rate case --
8 or do you know what the case number was for the rate case
9 that established the ISRS?

10 MR. KEEVIL: Judge, if there was -- you have
11 to differentiate between Laclede and MGE on that.

12 BY JUDGE BURTON:

13 Q. Oh, I'm sorry. For Laclede.

14 A. The most recent Laclede case number is
15 GR-2013-0171. And I don't know the MG one -- MGE one
16 offhand. Sorry.

17 MR. KEEVIL: Judge, those are both referenced
18 in the Staff's recommendations --

19 THE WITNESS: I was going to say --

20 MR. KEEVIL: -- for the MGE --

21 THE WITNESS: -- I've probably got it written
22 down.

23 BY JUDGE BURTON:

24 Q. And this isn't the first -- let's say just
25 for Laclede, this isn't the first ISRS request that's

1 been submitted --

2 A. No.

3 Q. -- after that rate case?

4 A. No. It is, I believe, their -- it's the
5 third or fourth, I believe, counting the last -- the one
6 previous to this one.

7 Q. So if the Commission were to determine that
8 it was not going to include the amounts that were
9 submitted for the months of July and August 2015, what
10 happens to those expenditures for both companies, Laclede
11 and MGE?

12 A. If the Commission determined today that the
13 updated values were not permitted in the ISRS?

14 Q. Yes.

15 A. Those values would be accounted for in their
16 next rate case. They would be reviewed and determined if
17 they needed to go into the rate base balance for the rate
18 case.

19 Q. Could the Company submit it in a -- in a --
20 in their next ISRS application?

21 A. I would assume that would determine on how
22 the Commission worded their order for disallowing it in
23 this ISRS, if they gave them the opportunity to approach
24 that option again in the next ISRS.

25 JUDGE BURTON: Okay. Thank you.

1 Any recross, Mr. Zucker?

2 MR. ZUCKER: Very briefly.

3 RECROSS-EXAMINATION BY MR. ZUCKER:

4 Q. You were asked about how many people worked
5 on the ISRS. How many people actually worked on the
6 auditing --

7 MR. POSTON: Judge --

8 BY MR. ZUCKER:

9 Q. -- report?

10 MR. POSTON: -- I'm going to object. There
11 was no question from the bench based on how many people
12 worked on the ISRS.

13 JUDGE BURTON: I'm going to go ahead and
14 sustain that.

15 Anything further?

16 MR. ZUCKER: No questions.

17 JUDGE BURTON: All right. Mr. Poston?

18 MR. POSTON: No questions.

19 JUDGE BURTON: Redirect?

20 MR. KEEVIL: Very briefly, Judge.

21 REDIRECT EXAMINATION BY MR. KEEVIL:

22 Q. Regarding the number of people working on the
23 case, I think your initial response to Mr. Poston's
24 question was that there were a certain number of auditors
25 and then a certain number of people in the tariff and

1 rate design section; is that correct?

2 A. Yes.

3 Q. And how many -- could you go back to that
4 numbers -- those numbers for me?

5 A. Yes. In auditing I did the majority of the
6 work. I was supervised by Ms. Hanneken; and if I had
7 questions, I would go to her for clarification. And then
8 for the rate design, it was Tom Imhoff and Kim Cox.

9 Q. Okay. And Ms. Cox was limited to the MGE
10 case; is that your understanding?

11 A. Correct.

12 Q. Okay.

13 A. And Mr. Imhoff did Laclede, and Ms. Cox did
14 the MGE.

15 Q. Okay. Back to the Judge's question about
16 whether Laclede could -- or MGE, I assume, could include
17 the plant in their next ISRS case if the Commission found
18 it was not includable in this ISRS case. You're not
19 saying they could or couldn't, really, you're just --
20 basically your answer was it would depend on what the
21 Commission's order said, basically?

22 A. My understanding was if they could include
23 estimated plant in the next ISRS --

24 Q. I --

25 A. -- this --

1 Q. Okay. My understanding of the Judge's
2 question was that -- those -- what was once estimated
3 would be no longer estimated when that comes around to
4 the next case.

5 A. Correct. So those could definitely be in the
6 next ISRS.

7 MR. KEEVIL: Okay. All right. I think
8 that's all I have, Judge. Thanks.

9 JUDGE BURTON: Okay. You're excused.

10 (Witness excused.)

11 MR. KEEVIL: I call Lisa Hanneken to the
12 stand.

13 JUDGE BURTON: Please raise your right hand.

14 LISA HANNEKEN,

15 after having been first duly sworn, was
16 examined and testified on her oath as follows:

17 MR. KEEVIL: You threw me a curve. Last time
18 you asked the witness to spell her name. This time you
19 don't.

20 DIRECT EXAMINATION BY MR. KEEVIL:

21 Q. would you -- Ms. Hanneken, would you please
22 state your name for the record and spell your last name.

23 A. Lisa Hanneken, H-a-N-N-E-K-E-N.

24 Q. Ms. Hanneken, by whom are you employed and in
25 what capacity?

1 A. By the Missouri Public Service Commission as
2 a utility regulatory auditor.

3 Q. Did you participate in the preparation of the
4 Staff recommendation in both Case Number GO-2015-0341 and
5 GO-2015-0343?

6 A. Yes.

7 Q. And what -- what was your role in those -- in
8 preparing those recommendations?

9 A. I reviewed what was written by Ms. Carle, I
10 gave some suggestions as to grammar and those type of
11 things, and made sure that it was properly filed.

12 Q. Okay. With the correction that Ms. Carle
13 gave to the one Staff recommendation earlier, are the
14 matters stated in both of those recommendations true and
15 correct to the best of your information, knowledge, and
16 belief?

17 A. Yes.

18 Q. Okay. And are the credential -- your
19 credentials, which are contained in Staff Exhibit 103,
20 also true and correct to the best of your knowledge and
21 belief?

22 A. Yes.

23 MR. KEEVIL: Judge, with -- with that -- I
24 don't believe there's going to be a need to call
25 Mr. Imhoff or Ms. Cox. They were the only two

1 contributors to the recommendations or the Staff
2 exhibits. So I would now offer Exhibit 100, Exhibit 101,
3 Exhibit 102, and Exhibit 103.

4 JUDGE BURTON: would you clarify what
5 Exhibit 102 is?

6 MR. KEEVIL: 102 -- okay. Yeah, let me just
7 go through them from the start, if I could. 100 is the
8 Staff recommendation in the Laclede Case 0341. 101 is
9 the amended Appendix B, which was filed the next business
10 day after the Staff recommendation in 0341, which
11 corrected the Appendix B. So 100 and 101 go together.
12 Okay? 102 is the Staff recommendation in the 0343 case,
13 the MGE ISRS case. And then 103 is simply the Staff
14 credentials of all four of the Staff witnesses who
15 contributed to one or both of the Staff recommendations,
16 Ms. Carle, Hanneken, Cox, and Imhoff.

17 JUDGE BURTON: Okay. Are there any
18 objections to the admission of Exhibits 100, 101, 102,
19 and 103?

20 MR. ZUCKER: Laclede has no objections.

21 MR. POSTON: No.

22 JUDGE BURTON: All right. Those exhibits are
23 admitted.

24 (Staff Exhibits 100 through 103 offered and
25 received into evidence.)

1 MR. KEEVIL: Thank you. I would tender the
2 witness for cross-examination then, Your Honor.

3 JUDGE BURTON: Okay. Mr. Zucker.

4 MR. ZUCKER: Thank you, Your Honor.

5 CROSS-EXAMINATION BY MR. ZUCKER:

6 Q. Good morning, Ms. Hanneken.

7 A. Good morning.

8 Q. Would you accept that Laclede and MGE last
9 got an ISRS approved effective May 22nd of 2015?

10 A. Yes.

11 Q. And so under the ISRS rules where you can
12 only have two in a year, the next one after this one
13 would have to be effective on or after May 23rd, 2016; is
14 that correct?

15 A. I believe so.

16 Q. So considering the July and August 2015 items
17 that went into -- that went into service and became used
18 and useful, there would be a lag -- if those items waited
19 until at least May 23rd, 2016, they would be somewhere in
20 the -- at least nine to ten months would be the lag
21 there? Does that sound like the math is right?

22 A. I believe so.

23 Q. And if the purpose of the ISRS role -- of the
24 ISRS statute is to promote safety, would you say that
25 including them nine or ten months from now does -- has an

1 effect -- more of an effect of promoting safety or less
2 than, putting them into this ISRS?

3 MR. POSTON: I'm going to object, Judge, to
4 the form of the question that it's assuming that the
5 purpose of the ISRS rule is to promote safety.

6 MR. ZUCKER: I'm willing to ask the question
7 and making that assumption --

8 JUDGE BURTON: Okay.

9 MR. ZUCKER: -- have her answer that with
10 that assumption in mind.

11 MR. POSTON: Okay.

12 JUDGE BURTON: All right. We'll allow that
13 then.

14 BY MR. ZUCKER:

15 Q. Okay. So with that assumption in mind, would
16 it tend to be more or less effective to put the ISRS --
17 or the July and August equipment into effect next May
18 versus in this ISRS?

19 A. Well, first, you know, as far as the
20 safety-related aspect, I would probably have to defer to
21 our gas safety department. But from a layman's
22 perspective, if you're speaking of it in that manner,
23 I -- from gas safety, the equipment is already there. So
24 you're talking more of the recovery of it; correct? If
25 you are assuming that the ISRS was put in to promote

1 safety equipment to be placed into service and that the
2 principle behind that was to get faster recovery than in
3 a rate case, then I would agree with your assertion.

4 MR. ZUCKER: Thank you very much. No further
5 questions.

6 JUDGE BURTON: Mr. Poston?

7 MR. POSTON: No questions.

8 EXAMINATION BY JUDGE BURTON:

9 Q. Ms. Hanneken, can you identify what the
10 current amount is for the ISRS charge for an average
11 ratepayer for both Laclede and MG --

12 A. That --

13 Q. -- after the ISRS that was approved in May of
14 this year?

15 A. The total amount in -- currently in effect?

16 Q. Yes.

17 A. Okay. The currently-in-effect amount is
18 actually listed in Staff's recommendation. It would be
19 in the table that shows the cumulative effect. If you
20 look for Laclede on the third line down, it would be
21 \$15,176,811.

22 Q. And how much would it work out to, let's say,
23 for a monthly bill for a customer?

24 A. That I do not know for sure. That is more of
25 a rate design question.

1 Q. When the Staff is reviewing the ISRS
2 applications, does it review the work orders?

3 A. Yes.

4 Q. Okay. And can you describe what it's looking
5 for in those work order reviews or what other information
6 it's reviewing?

7 A. Sure. For the work order specifically, we're
8 looking first to verify the information that was
9 presented in the application. Are the dates the same?
10 Are the amounts the same or in reasonable proximity,
11 given any little accounting true-ups that may take place?
12 In addition, you're looking at the description of the
13 work performed, what the location was, to make sure that
14 if it's -- the work order says it's a regulator station,
15 that that is, indeed, where the work order was placed,
16 what category that work order was placed under in the
17 application, those type of things.

18 Q. Okay. And what was the Staff's determination
19 as far as the telemetry equipment?

20 A. We could not make a complete determination by
21 just looking at the work orders. And that happens
22 occasionally. We'll have additional questions on the
23 work orders. And when that happens, we will either have
24 a phone conference with the Company or we will actually
25 meet in person with the Company to go over the work

1 orders and get a more complete explanation.

2 And specifically in this case we, in fact,
3 actually went and saw the equipment in the field so that
4 we got a better understanding of what the equipment was
5 and what it looked like.

6 Q. Okay. And is the Office of Public Counsel
7 involved in any of this discussion or review,
8 communication?

9 A. They have the opportunity to do the same as
10 we do, yes.

11 Q. Okay. On their own?

12 A. Typically, yes. There are times when we
13 collaborate and make sure that meetings -- and not
14 necessarily specifically on ISRSes. But we try and make
15 sure that meetings do occur at the same time, if it's
16 going to be a large, elaborate process. For example, in
17 the most recent Liberty ISRS, we actually went on site
18 down towards the Cape Girardeau area in the Liberty
19 offices and we actually -- there were two of the OPC
20 accountants there with staff so that we all got our
21 questions answered at one time, rather than taking up the
22 company's time to do it twice.

23 Q. And did that happen with this case with
24 Laclede?

25 A. No, it did not. No. No.

1 JUDGE BURTON: All right. Thank you. That's
2 all the questions I have.

3 Any cross-examination -- recross-examination
4 by the Company?

5 MR. ZUCKER: Yes, Your Honor. Thank you.

6 RECROSS-EXAMINATION BY MR. ZUCKER:

7 Q. Ms. Hanneken, would you look at Staff's
8 recommendation in the Laclede Gas Case 0341? Do you have
9 that?

10 A. Yes, I do.

11 Q. And if you look at what I have is called
12 Amended Appendix B?

13 MR. KEEVIL: Actually, that's a different
14 one.

15 MR. ZUCKER: It's a different one?

16 MR. KEEVIL: Yeah, that.

17 MR. ZUCKER: Do you have a newer Appendix B?
18 I think for purposes of this question, it should be close
19 enough. Let's see what you have.

20 MR. KEEVIL: Well, no, it's the same, but
21 it's a different exhibit number.

22 MR. ZUCKER: Oh, okay.

23 MR. KEEVIL: It's 101 instead of 100.

24 MR. ZUCKER: Okay. So this is Exhibit 101.

25 THE WITNESS: And I do not know if I have the

1 amended one.

2 BY MR. ZUCKER:

3 Q. Okay. Well, the one that you're looking at,
4 if you turn to that, Appendix B, and you look under the
5 residential customer class, what does your ISRS charge
6 say?

7 A. It's \$2.40. But that would include the
8 current proposed ISRS amount and not the -- what is
9 currently in effect.

10 Q. So if the Commission approves this ISRS, the
11 monthly charge for residential customers would be about
12 \$2.40; is that correct?

13 A. I think with Staff's revised Appendix B, it
14 would actually be \$2.38.

15 Q. \$2.38. Okay. And without this ISRS, the
16 current charge is probably somewhere less than \$2?

17 A. Guesstimating, I would say yes.

18 Q. Would you look at the same document, Staff
19 recommendation for Missouri Gas Energy, Appendix B?

20 A. Well, I'm not seeing it. Do you have a copy
21 I can refer to?

22 Q. Sure.

23 MR. ZUCKER: Permission to approach?

24 JUDGE BURTON: Yes.

25 THE WITNESS: Sorry, it's probably in here

1 somewhere. Okay. Yes. For this Appendix B for the
2 Missouri Gas Energy, Staff recommendation, a residential
3 ISRS charge with all the current and proposed ISRS rates,
4 would be 99 cents.

5 BY MR. ZUCKER:

6 Q. 99 cents per month?

7 A. Yes.

8 Q. And without the current -- I'm sorry, without
9 the proposed ISRS amount in there, it would be something
10 less than 99 cents?

11 A. Correct.

12 MR. ZUCKER: Thank you. That's all the
13 questions I have.

14 JUDGE BURTON: If I could -- I'm sorry, but
15 if I could interject and just ask one more question sort
16 of to follow up --

17 THE WITNESS: Sure.

18 JUDGE BURTON: -- on this.

19 FURTHER EXAMINATION BY JUDGE BURTON:

20 Q. Do you know what those amounts would be if we
21 excluded the months of July and August expenses? And I
22 realize that this was not probably submitted with the
23 Staff recommendation. I just don't know if you...

24 A. Right.

25 MR. KEEVIL: Do you mean what the rate would

1 be without or --

2 JUDGE BURTON: Right.

3 MR. KEEVIL: -- what the total would be?

4 JUDGE BURTON: What the impact would be on
5 the ratepayers.

6 THE WITNESS: If -- yeah, it would -- it
7 would -- I mean, I couldn't say for sure because, one,
8 the rate design piece is not -- but if you just are
9 looking at the numbers, for MGE, if you have 99 cents for
10 the total amount of IRSes that are currently in effect
11 and as well as what's proposed, it would be slightly less
12 than that. Probably -- I couldn't say for sure. But the
13 impact of the true-up for MGE is it would reduce the
14 proposed amount by over half of the revenue requirement
15 for the proposal.

16 So originally the revenue requirement was
17 approximately 1.9 million, and you're going to take away
18 approximately 1.1 if you decide to take out the true-up
19 amount. So, therefore, you know, there would be -- for
20 the -- just the portion of the cost to the residential
21 ratepayers that is related to this IRS, that would be
22 reduced about half or a little over half.

23 And for the Laclede one, the total revenue
24 requirement is about 4.5. And if the value of the
25 true-up issue is approximately 2 million, then it would

1 be a little bit less than half. So, you know -- but,
2 again, not knowing exactly what the rate design amounts
3 would be --

4 JUDGE BURTON: Okay.

5 THE WITNESS: -- without --

6 JUDGE BURTON: All right. Thank you. I'm
7 sorry.

8 MR. ZUCKER: I don't -- I don't have any
9 further questions.

10 JUDGE BURTON: Okay.

11 MR. POSTON: No questions.

12 JUDGE BURTON: Mr. Poston.
13 Any redirect?

14 MR. ZUCKER: May I retrieve this?

15 JUDGE BURTON: Oh, yes, you may.

16 MR. KEEVIL: My turn?

17 JUDGE BURTON: Yes.

18 MR. KEEVIL: Very briefly.

19 REDIRECT EXAMINATION BY MR. KEEVIL:

20 Q. Ms. Hanneken, were you responsible for the
21 rate design portion of the recommendations?

22 A. No. For the Laclede case, it was Tom Imhoff.
23 For the MGE case, it was Kim Cox.

24 Q. And the reconciliation, which was filed in
25 the case previously and which Ms. Carle corrected when

1 she was on the witness stand, that would show the revenue
2 effect of the various contested issues but not
3 necessarily the rate impact -- customer class rate
4 impact; is that correct?

5 A. That's correct. And we only show the revenue
6 requirement being proposed, as opposed to the impact on
7 the rate design customer aspect of it.

8 Q. And the rate design aspect of it would depend
9 on such things as customer numbers and percentages and
10 various aspects, in addition to simply the revenue
11 requirement total?

12 A. Correct. There -- the class cost of service
13 comprises more than just the revenue requirement.

14 Q. Right. And with the Laclede ISRS -- I
15 believe there were three previous ISRSes currently in
16 effect for Laclede; is that correct?

17 A. Correct.

18 Q. And so of the total ISRS, which Staff is
19 recommending after this case, that would be just a
20 small -- well, maybe not small, but what, 4-and-a-half
21 million out of 19 million basically?

22 A. Correct. What's currently in effect is
23 around 15 million. If the entire proposal were to be
24 included, then it would be a total of 19 million.

25 Q. Right. So if you threw out 2 million for

1 true-up or whatever the number is, you're real-- you're
2 not looking at the effect of 2 million on the
3 4-and-a-half million; you're really looking at the effect
4 of 2 million on a nearly \$19 million total?

5 A. Correct.

6 MR. KEEVIL: Okay. That's all I have, Judge.

7 JUDGE BURTON: Okay. Thank you. You can be
8 excused.

9 (Witness excused.)

10 JUDGE BURTON: It is currently -- it's about
11 11:50, and I know that we have one witness scheduled for
12 the Office of Public Counsel. How long do you expect
13 cross-examination to be?

14 MR. ZUCKER: I think -- I think it would
15 probably be a good idea to just let's get it done.

16 JUDGE BURTON: Okay.

17 MR. ZUCKER: I don't think it will be so long
18 that...

19 JUDGE BURTON: All right.

20 MR. POSTON: OPC calls Jacqueline Moore.

21 JUDGE BURTON: would you please raise your
22 right hand.

23 JACQUELINE MOORE,

24 after having been first duly sworn, was
25 examined and testified on her oath as follows:

1 JUDGE BURTON: You may be seated.

2 DIRECT EXAMINATION BY MR. POSTON:

3 Q. Please state your name.

4 A. Jacqueline Moore.

5 Q. By whom are you employed?

6 A. The Office of Public Counsel.

7 Q. And what's your position?

8 A. Public utility accountant.

9 Q. Are you the same Jacqueline Moore that
10 prepared testimony that's been premarked as Exhibits 200
11 and 201?

12 A. I am.

13 Q. Do you have any changes to that testimony?

14 A. I do not.

15 Q. If I asked you the same questions in your
16 testimony, would your answers be the same?

17 A. Yes.

18 MR. POSTON: Your Honor, I offer Exhibits 200
19 and 201.

20 JUDGE BURTON: Any objection?

21 MR. ZUCKER: No objection.

22 JUDGE BURTON: Hearing none, Exhibits 200 and
23 201 are admitted.

24 (OPC Exhibits 200 and 201 offered and
25 received into evidence.)

1 MR. POSTON: I tender the witnesses for
2 cross.

3 JUDGE BURTON: I believe that's Laclede.

4 MR. ZUCKER: Me first?

5 JUDGE BURTON: Let me check. Oh, actually,
6 staff.

7 MR. KEEVIL: Ms. Moore, is this the first
8 time you've testified at the Commission?

9 THE WITNESS: It is.

10 MR. KEEVIL: Welcome.

11 THE WITNESS: Thanks.

12 MR. KEEVIL: No further questions.

13 JUDGE BURTON: Tough to follow that, isn't
14 it?

15 MR. KEEVIL: By way of context, Judge, the
16 last ISRS case I was involved in, Mr. Poston did that to
17 my witness, who was testifying for the first time at the
18 Commission.

19 MR. POSTON: In my defense, he wasn't going
20 to get any other questions. So I wanted him to get at
21 least one question.

22 JUDGE BURTON: Very kind of you.

23 CROSS-EXAMINATION BY MR. ZUCKER:

24 Q. Good morning, Ms. Moore.

25 A. Good morning.

1 Q. My name is Rick Zucker. I'm an attorney for
2 Laclede Gas and MGE. And you have a degree in
3 accounting; is that correct?

4 A. That is correct.

5 Q. And you went to William Woods College?

6 A. William Woods University.

7 Q. William Woods University. Thank you. And
8 did you go straight through high school and college?

9 A. Yes.

10 Q. Okay. Are you an engineer?

11 A. I am not.

12 Q. Have you ever worked for a gas utility?

13 A. I have not.

14 Q. Have you worked in -- with gas control or
15 pressure?

16 A. No.

17 Q. Would you turn to page 6 of your testimony?
18 Do you have it there?

19 A. I do. All right. I'm there.

20 Q. Okay. So on line 17 the question is asked:
21 Has Laclede provided an explanation as to why it replaced
22 the telemetric equipment? Do you see that?

23 A. Um-hum.

24 Q. And your answer is is that Laclede witness,
25 Patrick Seamands, stated that Laclede decided to replace

1 the equipment because the old telemetric equipment was
2 obsolete because the manufacturer was providing neither
3 replacement parts nor service. Did I read that
4 correctly?

5 A. Yes.

6 Q. Isn't it true that Mr. Seamands also had
7 other reasons why we replaced the telemetry equipment?

8 A. I'd have to review his testimony, but it's
9 possible.

10 MR. ZUCKER: Okay. Permission to approach?

11 JUDGE BURTON: You may.

12 BY MR. ZUCKER:

13 Q. You don't happen to have his testimony there,
14 do you?

15 A. I don't, no.

16 Q. Okay. All right. Let's see. Would you turn
17 to page 5 of Mr. -- of Dr. Seamands' testimony?

18 A. I'm there.

19 Q. So there he says, The old telemetric
20 equipment was obsolete. Does that look right?

21 A. What line?

22 Q. I'm sorry. Line 4.

23 A. 4. Okay. Yep.

24 Q. So I got that right. And that's consistent
25 with what you said; correct?

1 A. Yes.

2 Q. And then he says, Its manufacturer was
3 providing neither replacement parts nor service support.
4 Did I get that right?

5 A. Yes.

6 Q. And that's also consistent with what you
7 said?

8 A. Yes.

9 Q. Then he says, we viewed this equipment as
10 having diminished reliability to perform its important
11 function. Did I say that right?

12 A. Yes.

13 Q. That wasn't in your testimony, though --

14 A. Correct.

15 Q. -- that part? Okay. And then he says, In
16 short, having gotten ten-plus years of service out of the
17 this electronic equipment, we felt that it was at the end
18 of its useful life. Does that look right?

19 A. Yes.

20 Q. Yes?

21 A. Yes.

22 Q. And that wasn't in yours, but that was in
23 Dr. Seamands'?

24 A. Correct.

25 Q. Okay. And finally he says, Significant

1 consequences could have occurred had the equipment ceased
2 to function prior to replacement, and we felt that we
3 should begin the replacement of such equipment in a
4 structured manner. Did I read that correct?

5 A. Yes.

6 Q. Are you familiar with the Intel 386
7 processor?

8 A. I am not.

9 Q. Do you know what year it came out?

10 A. No, not off the top of my head.

11 Q. Okay. One second, please. Do you -- do you
12 know when the 386 processor was replaced by the 486?

13 A. I do not.

14 Q. Do you know when the 486 was replaced by the
15 Pentium?

16 A. I do not.

17 Q. Do you know when the Pentium was replaced by
18 the Pentium Pro?

19 A. No.

20 Q. Do you know when the Pentium Pro processor
21 was replaced by the Pentium II?

22 A. No.

23 Q. Do you know when the Pentium II processor was
24 replaced by the Celeron --

25 A. No.

1 Q. -- processor? Is that no?

2 A. No. Yeah.

3 Q. Okay. How about when the Celeron processor
4 was replaced by the Pentium III?

5 A. No.

6 Q. Or when the Pentium III was replaced by the
7 Pentium IV?

8 A. No.

9 Q. Do you know when the Xeon processor replaced
10 the Pentium IV?

11 A. No.

12 Q. Do you know when Pentium M replaced this Xeon
13 processor?

14 A. No.

15 Q. Do you know when the Core 2 Duo processor
16 replaced the Pentium M processor?

17 A. No.

18 MR. ZUCKER: Okay. All right. No further
19 questions. Thank you, Ms. Moore.

20 THE WITNESS: Thank you.

21 EXAMINATION BY JUDGE BURTON:

22 Q. Ms. Moore, I'm looking at the direct
23 testimony of Laclede's witness, Buck, on page 7. I don't
24 know if you have it in front of you.

25 A. Who -- which witness?

1 Q. Buck. That would be Exhibit 5.

2 A. Yeah, I do not have it in front of me.

3 Q. I'm just going to read out the lines to you.

4 A. Okay.

5 Q. He states, In other words, even though the
6 cost of an ISRS project may be in ISRS rates, those costs
7 are subject to a prudence review and a subsequent rate
8 case. And if the costs are found to be imprudent, ISRS
9 amounts collected on a project will be refunded to
10 customers in future ISRS proceedings.

11 Do you agree with that statement?

12 A. As far as I know, yes.

13 Q. Okay. Now, did you review the submitted work
14 orders for July and August, the updated information and
15 those expenses that I believe they stated were provided
16 on August 14th and around September?

17 A. I actually personally just sent out DRs for
18 the first set, for the first application, on certain work
19 orders that were either a large amount or maybe a
20 questionable item. So I did not send out any additional
21 data requests on the new work orders.

22 Q. For the -- for the months --

23 A. For the --

24 Q. -- of July --

25 A. -- July --

1 Q. -- and August?

2 A. -- and August, yes.

3 Q. Okay. Was that just because you didn't have
4 enough time or is that because someone else in the office
5 was --

6 A. I --

7 Q. -- conducting that?

8 A. Yeah, I personally was working on a couple
9 other cases at the time, and this one kind of got pushed
10 to the wayside for a little while and -- yeah, I guess I
11 didn't have enough time.

12 Q. Do you know if anyone else in the Office of
13 the Public Counsel performed that?

14 A. No other accountants or auditors did.

15 JUDGE BURTON: Okay. Thank you. I don't
16 have any further questions.

17 THE WITNESS: Thank you.

18 JUDGE BURTON: Any recross-examination?

19 MR. KEEVIL: No.

20 JUDGE BURTON: Mr. Zucker?

21 MR. ZUCKER: No, Your Honor.

22 JUDGE BURTON: All right. You may be
23 excused. And welcome.

24 THE WITNESS: Thank you.

25 JUDGE BURTON: Congratulations on your first

1 day of testifying.

2 (Witness excused.)

3 MR. POSTON: And I have no redirect.

4 JUDGE BURTON: Oh, sorry.

5 MR. POSTON: That's all right. You just knew
6 that; right?

7 JUDGE BURTON: I could see it in your face.

8 MR. KEEVIL: I'm sorry, the witness has been
9 excused. You may not do any redirect.

10 MR. ZUCKER: Thank you. Your Honor?

11 JUDGE BURTON: Yes.

12 MR. ZUCKER: We would like to offer into
13 evidence the applications.

14 JUDGE BURTON: I was just getting to that,
15 that we don't have Exhibits 1 or 2 admitted for you.

16 MR. ZUCKER: We would like to offer those for
17 admission.

18 JUDGE BURTON: And correct me if I'm wrong,
19 but Exhibit 1 would be the application in Laclede's 0341
20 case?

21 MR. ZUCKER: Correct.

22 JUDGE BURTON: And 2 would be in MGE's 0343?

23 MR. ZUCKER: Correct.

24 JUDGE BURTON: Okay. Are there any
25 objections?

1 (Company Exhibits 1 and 2 offered and
2 received into evidence.)

3 All right. Then we have exhibits -- and
4 let's go ahead and go over the exhibit list to verify
5 that we have everything and on the same page.

6 I have as admitted Exhibits 1, 2; 3 and 4,
7 which are the directs and redirects (sic) of Seamands;
8 and 5 and 6, which are the direct and rebuttal, excuse
9 me, of Buck on behalf of the Companies. I also have
10 Exhibits 100 and 101 involving the Staff recommendations
11 in Laclede; and 102, which is the recommendation in 0343
12 for MGE. And 103 is the Staff's credentialing
13 affidavits. I also have admitted Exhibit 202, the data
14 request of -- from OPC, and Exhibits 200 and 201, which
15 are -- which is actually the direct -- is that correct?

16 MR. POSTON: They're both direct for the
17 different cases.

18 JUDGE BURTON: Okay. So direct would be --
19 200 would be for Laclede 0341.

20 MR. POSTON: Correct.

21 JUDGE BURTON: 201 would be for 0343 MG.
22 Was there anything that I missed?

23 MR. KEEVIL: I don't think so. Is there
24 anything we missed?

25 JUDGE BURTON: Now, I have our schedule being

1 that briefs -- we'll just have one round of briefs, which
2 will be due on October 23rd. And we'll be submitting
3 expedited transcript for the parties.

4 Are there any additional matters that we need
5 to address before we go off the record?

6 All right. Well, thank you, everyone, for
7 your participation. And we will now conclude.

8 MR. ZUCKER: Thank you, Judge.

9 COMMISSIONER KENNEY: Thank you, Judge.

10 JUDGE BURTON: Thank you.

11 (Off the record.)
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CERTIFICATE OF REPORTER

I, Angie D. Threlkeld, a Certified Court Reporter, CCR No. 1382, the officer before whom the foregoing hearing was taken, do hereby certify that the foregoing hearing was taken by me to the best of my ability and thereafter reduced to typewriting under my direction; that I am neither counsel for, related to, nor employed by any of the parties to the action in which this hearing was taken, and further, that I am not a relative or employee of any attorney or counsel employed by the parties thereto, nor financially or otherwise interested in the outcome of the action.

Angie D. Threlkeld
Angie D. Threlkeld, CCR



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