

Exhibit No.:
Issues: Tariff
Witness: Thomas M. Imhoff
Sponsoring Party: MO PSC Staff
Type of Exhibit: Rebuttal Testimony
Case No.: GT-2009-0056
Date Testimony Prepared: August 19, 2009

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY OPERATIONS DIVISION

REBUTTAL TESTIMONY

OF

THOMAS M. IMHOFF

LACLEDE GAS COMPANY

CASE NO. GT-2009-0056

**Jefferson City, Missouri
August 2009**

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

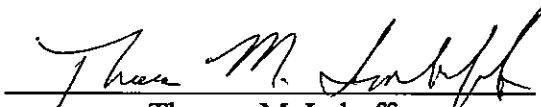
In the Matter of Laclede Gas Company's)
Tariff Revision Designed to Clarify its)
Liability for Damages Occuring on)
Customer Piping and Equipment Beyond)
the Company's Meter)

Case No. GT-2009-0056

AFFIDAVIT OF THOMAS M. IMHOFF

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

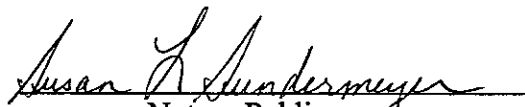
Thomas M. Imhoff, of lawful age, on his oath states: that he has participated in the preparation of the following Rebuttal Testimony in question and answer form, consisting of 4 pages of Rebuttal Testimony to be presented in the above case, that the answers in the following Rebuttal Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true to the best of his knowledge and belief.


Thomas M. Imhoff

Subscribed and sworn to before me this 18th day of August, 2009.



SUSAN L. SUNDERMEYER
My Commission Expires
September 21, 2010
Callaway County
Commission #06942086


Notary Public

REBUTTAL TESTIMONY
OF
THOMAS M. IMHOFF
LACLEDE GAS COMPANY
CASE NO. GT-2009-0056

Q. Please state your name and business address.

A. Thomas M. Imhoff, P.O. Box 360, Jefferson City, Missouri 65102.

Q. By whom are you employed and in what capacity?

A. I am the Rate & Tariff Examination Supervisor in the Energy Department of the Missouri Public Service Commission (Commission).

Q. Please describe your educational background.

A. I attended Southwest Missouri State University in Springfield, Missouri, where I received a Bachelor of Science degree in Business Administration, with a major in Accounting, in May 1981. In May 1987, I successfully completed the Uniform Certified Public Accountant (CPA) examination and subsequently received the CPA certificate. I am currently licensed as a CPA in the State of Missouri.

Q. What has been the nature of your duties with the Commission?

A. From October 1981 to December 1997, I worked in the Accounting Department of the Commission, where my duties consisted of directing and assisting with various audits and examinations of the books and records of public utilities operating within the State of Missouri under the jurisdiction of the Commission. On January 5, 1998, I assumed the position of Regulatory Auditor IV in the Gas Tariffs/Rate Design Department, where my duties consisted of analyzing applications, reviewing tariffs and making

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1 recommendations based upon those evaluations. On August 9, 2001, I assumed the position
2 of Rate & Tariff Examination Supervisor in the Energy Tariffs/Rate Design Department,
3 where my duties consist of directing Commission Staff within the Department, analyzing
4 applications, reviewing tariffs, and making recommendations based upon my evaluations and
5 the evaluations performed by Staff within the Department.

6 Q. Have you previously filed testimony before this Commission?

7 A. Yes. A list of cases in which I have filed testimony before this Commission is
8 attached as Schedule 1 to my Rebuttal Testimony.

9 Q. What is the nature of your Rebuttal Testimony?

10 A. The purpose of my Rebuttal Testimony is to address the Direct Testimony of
11 Laclede Gas Company (Laclede or Company) witness David P. Abernathy relating to
12 Laclede's liability tariff language.

13 Q. On page 4, lines 5 through 14, Mr. Abernathy states that a number of
14 discussions were held concerning this language. Is he correct?

15 A. Yes. Staff, Laclede and the Office of the Public Counsel (OPC) held numerous
16 discussions over a six-month period. Based on those discussions and Laclede's responses to
17 its Data Requests, Staff has analyzed the information provided by Laclede. As a result, Staff
18 has considered this information and suggested changes to Laclede's liability language during
19 our tariff review process over the last six months. Staff's suggested changes are reflected in
20 Mr. Abernathy's Schedule 1. Staff agrees that the proposed tariff language in Schedule 1 is
21 acceptable to Staff.

22 Staff views this tariff language as reasonable and in the public interest of all Laclede's
23 customers. The proposed tariff language is designed and intended to protect the rights of all

1 Laclede customers as a whole, as well as the individual customer and Laclede. Staff is of the
2 opinion that this language reasonably balances the interests of all concerned parties.

3 Q. Has Staff received the requested information from Laclede as Mr. Abernathy
4 alludes to on page 4, lines 16 through 18?

5 A. Yes. The requested information was supplied to Staff. That information
6 provided Staff the ability to analyze various unregulated providers' warranties of similar
7 services. The warranty period proposed by Laclede is reasonable based upon the information
8 provided to Staff for the equipment repair/inspection services identified in the tariff. In its
9 response to Staff Data Request No. 1, Laclede provided information that resulted in a claim or
10 case for damages from 2000 to present. The type of information provided by the Company
11 included, but was not limited to, the name of the claimant, date of injury or damage, nature of
12 claim for damages and a description of the resolution of the case by settlement or
13 verdict/judgment including amounts paid to the claimant.

14 Laclede's response to Staff Data Request No. 2 provided a definition of the term
15 distribution equipment and support for the difference in winter period for the proposed
16 liability tariff as compared to the winter period for rates. Laclede represented to Staff that the
17 Company agrees that the winter period should be the same for both tariff sheets. Laclede's
18 response to Staff Data Request No. 3 provided support for the length of time guarantees for
19 workmanship and parts that included information from non-regulated HVAC companies.
20 Laclede also provided a checklist used for real estate inspections, and for reconnecting gas
21 service.

22 Q. What is your recommendation concerning Mr. Abernathy's Schedule 1?

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Thomas M. Imhoff

1 A. Staff recommends the Commission approve the proposed liability tariff
2 language identified in Mr. Abernathy's Schedule 1 to his Direct Testimony.

3 Q. Does Staff have further recommendations concerning this proposed tariff
4 language or concerns relating to the cost-benefit support of this proposed tariff?

5 A. Yes. Staff would recommend the Commission permit Laclede to implement
6 this tariff on an experimental basis to sunset three years from the effective date of the tariff.
7 Staff further recommends the Commission direct Laclede to perform certain reporting
8 requirements prior to the end of the three-year period. Those reporting requirements should
9 include but not be limited to, a list and description of the lawsuits and the amount of avoided
10 costs resulting from the implementation of the proposed tariff. This would allow an
11 appropriate length of time for the Company to evaluate whether the proposed liability
12 language achieves its intended purpose of reducing legal and related settlement costs that are
13 paid by all of Laclede's customers. This report is intended to help the Commission determine
14 whether the proposed tariff should continue or expire.

15 Q. Does this conclude your Rebuttal Testimony?

16 A. Yes it does.

LACLEDE GAS COMPANY
CASE NO. GT-2009-0056

Summary of Cases in which prepared testimony was presented by:
THOMAS M. IMHOFF

<u>Company Name</u>	<u>Case No.</u>
Terre-Du-Lac Utilities	SR-82-69
Terre-Du-Lac Utilities	WR-82-70
Bowling Green Gas Company	GR-82-104
Atlas Mobilfone Inc.	TR-82-123
Missouri Edison Company	GR-82-197
Missouri Edison Company	ER-82-198
Great River Gas Company	GR-82-235
Citizens Electric Company	ER-83-61
General Telephone Company of the Midwest	TR-83-164
Missouri Telephone Company	TR-83-334
Mobilpage Inc.	TR-83-350
Union Electric Company	ER-84-168
Missouri-American Water Company	WR-85-16
Great River Gas Company	GR-85-136
Grand River Mutual Telephone Company	TR-85-242
ALLTEL Missouri, Inc.	TR-86-14
Continental Telephone Company	TR-86-55
General Telephone Company of the Midwest	TC-87-57
St. Joseph Light & Power Company	GR-88-115
St. Joseph Light & Power Company	HR-88-116
Camelot Utilities, Inc.	WA-89-1
GTE North Incorporated	TR-89-182
The Empire District Electric Company	ER-90-138
Capital Utilities, Inc.	SA-90-224
St. Joseph Light & Power Company	EA-90-252
Kansas City Power & Light Company	EA-90-252
Sho-Me Power Corporation	ER-91-298
St. Joseph Light & Power Company	EC-92-214
St. Joseph Light & Power Company	ER-93-41
St. Joseph Light & Power Company	GR-93-42
Citizens Telephone Company	TR-93-268
The Empire District Electric Company	ER-94-174
Missouri-American Water Company	WR-95-205
Missouri-American Water Company	SR-95-206
Union Electric Company	EM-96-149
The Empire District Electric Company	ER-97-81
Missouri Gas Energy	GR-98-140
Laclede Gas Company	GR-98-374
Laclede Gas Company	GR-99-315
Atmos Energy Corporation	GM-2000-312
Ameren UE	GR-2000-512
Missouri Gas Energy	GR-2001-292
Laclede Gas Company	GT-2001-329

Laclede Gas Company	GR-2001-629
Missouri Gas Energy	GT-2003-0033
Aquila Networks – L&P	GT-2003-0038
Aquila Networks – MPS	GT-2003-0039
Southern Missouri Gas Company, L.P.	GT-2003-0031
Fidelity Natural Gas, Inc.	GT-2003-0036
Atmos Energy Corporation	GT-2003-0037
Laclede Gas Company	GT-2003-0032
Union Electric Company d/b/a Ameren UE	GT-2003-0034
Laclede Gas Company	GT-2003-0117
Aquila Networks MPS & L&P	GR-2004-0072
Missouri Gas Energy	GR-2004-0209
Missouri Pipeline Company & Missouri Gas Company	GC-2006-0491
Atmos Energy Corporation	GR-2006-0387
Laclede Gas Company	GR-2007-0208
Missouri Gas Utility Company	GR-2008-0060
TriGen-Kansas City Energy Group	HR-2008-0300