

Exhibit No.	Description	Date Pre-Filed (if applicable)
22	Direct Testimony of Eric Fox	8/14/19
23	Rebuttal Testimony of Eric Fox	3/3/20
24	Direct Testimony of Jill Schwartz	8/14/19
25	Rebuttal Testimony of Jill Schwartz	3/3/20
26	Direct Testimony of Timothy S. Lyons	8/14/19
27	Rebuttal Testimony of Timothy S. Lyons – Rev. Requirement	3/3/20
28	Rebuttal Testimony of Timothy S. Lyons – CCOS	3/9/20
29	Surrebuttal and True-Up Direct Testimony of Timothy S. Lyons	3/27/20
30	Direct Testimony of Nathaniel W. Hackney	8/14/19
31	Rebuttal Testimony of Nathaniel W. Hackney	3/3/20
32	Surrebuttal Testimony of Nathaniel W. Hackney	3/27/20
33	Direct Testimony of Samuel S. McGarrah	8/14/19
34	Rebuttal Testimony of Samuel S. McGarrah	3/3/20
35	Surrebuttal Testimony of Samuel S. McGarrah	3/27/20
36	Direct Testimony of Robert B. Hevert	8/14/19
37	Rebuttal Testimony of Robert B. Hevert	3/3/20
38 P	Surrebuttal Testimony of Robert B. Hevert – Public	3/27/20
38 C	Surrebuttal Testimony of Robert B. Hevert – Confidential	
39	Direct Testimony of Jeffrey Westfall	8/14/19
40	True-Up Direct Testimony of Jeffrey Westfall	3/27/20
41	Direct Testimony of Timothy N. Wilson	8/14/19
42	Direct Testimony of Dale Harrington	8/14/19
43 P	Rebuttal Testimony of Mark T. Timpe – Public	3/3/20
43 C	Rebuttal Testimony of Mark T. Timpe – Confidential	
44	Surrebuttal Testimony of John Cochrane	3/27/20
45	Company’s Responses to Staff DR 21 (Palumbo)	
46	Company’s Responses to Staff DR 23 (Palumbo)	
47	Errors in Staff True-Up Calculations (Fallert)	
48	Staff’s Response to Company DR 266 – original (Tarter)	
49	Staff’s Response to Company DR 266 – revised (Tarter)	
50	Company’s Response to Staff DR 185.1 (Timpe)	
51	Company’s Responses to OPC DRs 1011, 1012, 1013, 1014, 1017, and 3030 (Timpe)	
52	Company’s Response to OPC DR 1028 (Timpe)	
53	Company’s Responses to OPC DRs 1033 and 1034 (Timpe)	
54 P	Company’s Response to OPC DR 3004 (Timpe) – Public	
54 C	Company’s Response to OPC DR 3004 (Timpe) – Confidential	
55	Company’s Responses to OPC DR 1037 (Cochrane)	
56	Workpaper 6.1, Cost of Debt (Richard)	
57	Workpaper, Jurisdictional Allocation Factors (Richard)	
58	Workpaper, Credit Card Fees (Richard)	

Exhibit No.	Description	Date Pre-Filed (if applicable)
59	Workpaper, Rate Case Expense (Richard)	
60	Electric Plant Instructions AFUDC (Richard)	
61	Company's Response to OPC DR 3045 (Richard)	
62	Workpaper, Generation O&M Expense (Richard)	
63	Workpaper, Riverton 12 Tracker Reg Asset & Amort. (Richard)	
64	Workpaper, Riverton Expense True-Up (Richard)	
65	Workpaper, Software Maintenance Norm. Expense (Richard)	
66	Workpaper, Advertising Expense (Richard)	
67	Workpaper, Materials and Supplies (Palumbo)	
68	Workpaper, Removal of Non-Electric Inventory (Palumbo)	
69	Workpaper, Asset Retirement Obligations Reg Asset & Amortization (Richard)	
70	Workpaper, Tornado Regulatory Asset (Richard)	
71	Workpaper, Annualized Depreciation Expense (Richard)	
72	Workpaper, Annualized Amortization Expense (Richard)	
73	Workpaper, Approved Depreciation Rates (Richard)	
74	Workpaper, Iatan & Plum Point Carrying Costs (Richard)	
75	Company's Response to Staff DR 33.1 (Richard)	
76	Workpaper, DSM Regulatory Asset and Amortization (Richard)	
77	Workpaper, Bad Debt Expense (Richard)	
78	Workpaper, Removal Unbilled Revenues (Richard)	
79	Workpaper - Removal Franchise Fees (Palumbo)	
80	Workpaper - Removal of FAC Revenues (Richard)	
81	Workpaper - Rent Revenues (Richard)	
82	Workpaper - Other Revenues (Richard)	
83	Workpaper - Fly Ash Revenues (Richard)	
84	Workpaper - TCJA Revenue Adjustment (Richard)	
85	Workpaper - Property Insurance Test Year Expense (Richard)	
86	Workpaper - Injuries and Damages to include in Cost of Service (Richard)	
87	Workpaper - Test Year Payroll and Overtime (Richard)	
88	Workpaper - Retention Bonus Calculations (Richard)	
89	Workpaper - Employee Benefits to include in Cost of Service (Richard)	
90	Workpaper - Property Tax Calculation (Richard)	
91	Workpaper - Dues and Donations (Richard)	
92	Workpaper - Outside Services to include in Cost of Service (Richard)	

Exhibit No.	Description	Date Pre-Filed (if applicable)
93	Workpaper - Common Property Adjustment (Richard)	
94	Workpaper - Rabbi Trust Analysis (Richard)	
95	Workpaper - Rabbi Trust Appendix (Richard)	
96	Company's Response to Staff DR 0097 (Richard)	
97	Workpaper - Corrected Billing Determinants October 2019 (Richard)	
98	Workpaper - Corrected Billing Determinants November 2019 (Richard)	
99	Workpaper - Corrected Billing Determinants December 2019 (Richard)	
1001	Workpaper - Corrected Billing Determinants January 2020 (Richard)	
1002	Workpaper for Adjustment Customer Load Growth (Richard)	
1003	Workpaper for EDR Adjustment (Richard)	
1004	Workpaper for Customer Annualization Adjustment (Richard)	
1005	Workpaper for Weather Normalization Adjustment (Richard)	
1006	Workpaper, Billing Determinants for Retail Revenue (Richard)	
1007	Workpaper, Revenue Summary by Rate November 2019 (Richard)	
1008	Workpaper, Revenue Summary by Rate December 2019 (Richard)	
1009	Workpaper, Revenue Summary by Rate January 2020 (Richard)	

Respectfully submitted,

/s/ Diana C. Carter

Diana C. Carter MBE #50527

428 E. Capitol Ave., Suite 303

Jefferson City, Missouri 65101

Joplin Office Phone: (417) 626-5976

Cell Phone: (573) 289-1961

E-Mail: Diana.Carter@LibertyUtilities.com

CERTIFICATE OF SERVICE

I hereby certify that the above document was filed in EFIS on this 17th day of April, 2020, with notification of the same being sent to all counsel of record.

/s/ Diana C. Carter