

Exhibit No:
Issue: **Accounting for the TCJA**
Witness: **Steven E. Birchfield**
Sponsoring party: **Summit Natural Gas of Missouri**
Type of Exhibit: **Adoption Testimony**
Case No: **GR-2018-0230**
Date Testimony Prepared: **May 3, 2019**

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

**IN THE MATTER OF THE PROPRIETY)
OF THE RATE SCHEDULES FOR NATURAL) File No. GR-2018-0230
GAS SERVICE OF SUMMIT NATURAL)
GAS OF MISSOURI, INC.)**

ADOPTION TESTIMONY OF

STEVEN E. BIRCHFIELD

EXECUTIVE VICE PRESIDENT AND CHIEF FINANCIAL OFFICER

May 3, 2019

**SUBMITTED ON BEHALF OF
SUMMIT NATURAL GAS OF MISSOURI, INC.**

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Steven E. Birchfield, and my business address is 7810 Shaffer
3 Parkway, Suite 120, Littleton, Colorado 80127.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Summit Utilities, Inc. ("Summit") as Executive Vice President
6 and Chief Financial Officer. In this capacity, I am responsible for overseeing all of
7 the financial activities of Summit and its subsidiaries. This includes oversight of all
8 employees involved in preparing financial documentation and reporting and
9 implementing all internal financial policies. I am also charged with arranging
10 financing and establishing and implementing cost allocations for the services and
11 goods that Summit provides to its operating subsidiaries.

12 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING?**

13 A. I am testifying on behalf of Summit Natural Gas of Missouri, Inc. ("SNGMO").

14 **Q. WHAT IS YOUR PROFESSIONAL AND EDUCATIONAL EXPERIENCE?**

15 A. I graduated from the University of Florida in 1996 with a Bachelor of Science
16 degree in Computer Engineering and received a Master of Business Administration
17 degree from the University of Michigan in 2001. From 2000 to 2002, I was the
18 Manager of Financial Analysis and Planning at HAHT Commerce (now GXS Inc.).
19 In 2003, I joined Progress Energy (now Duke Energy) as a financial specialist, and
20 remained with Progress Energy until 2007, serving as the Manager of Financial
21 Services at the Harris Nuclear Plant before ultimately serving as Manager of
22 Executive Compensation and Benefits. In 2007, I joined the Tennessee Valley
23 Authority as the Senior Manager of Business Planning and Reporting. At the

1 Tennessee Valley Authority, I progressed to serve as Vice President of Finance
2 before finally serving as Vice President and Chief Risk Officer from 2010 to 2013.
3 From 2013 to 2014, I served as Vice President and Chief Financial Officer of
4 Essential Power (now Cogentrix) before joining Summit in 2014 as Executive Vice
5 President and Chief Financial Officer.

6 **Q. HAVE YOU FILED TESTIMONY BEFORE THIS COMMISSION?**

7 A. No.

8 **Q. HAVE YOU FILED TESTIMONY BEFORE OTHER REGULATORY**
9 **COMMISSIONS?**

10 A. Yes, I have filed testimony before the Arkansas Public Service Commission in
11 support of Summit's acquisition of Arkansas Oklahoma Gas Corporation, and with
12 respect to the Tax Cuts and Jobs Act of 2017. I also testified before the Colorado
13 Public Utilities Commission in support of its most recent general rate case.

14 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

15 A. I will be adopting the rebuttal testimony of Amanda Tolbert previously filed in this
16 case.

17 **Q. WHAT IS THE REASON FOR THIS WITNESS SUBSTITUTION BY SUMMIT**
18 **NATURAL GAS OF MISSOURI?**

19 A. Ms. Tolbert is no longer employed by the company, having resigned her position
20 on April 24, 2019.

21 **Q. HAVE YOU READ THE REBUTTAL TESTIMONY OF AMANDA TOLBERT?**

22 A. Yes.

1 Q. DO YOU AGREE WITH THE REBUTTAL TESTIMONY OF AMANDA
2 TOLBERT?

3 A. Yes.

4 Q. ARE YOU PREPARED TO ADOPT THE REBUTTAL TESTIMONY OF AMANDA
5 TOLBERT AS YOUR OWN AND TESTIFY ON BEHALF OF SUMMIT NATURAL
6 GAS OF MISSOURI?

7 A. Yes.

8 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

9 A. Yes.

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

IN THE MATTER OF THE PROPRIETY OF THE)
RATE SCHEDULES FOR NATURAL GAS SERVICE) File No. GR-2018-0230
OF SUMMIT NATURAL GAS OF MISSOURI, INC.)

AFFIDAVIT OF STEVEN E. BIRCHFIELD

STATE OF COLORADO)
) ss
COUNTY OF JEFFERSON)

Steven E. Birchfield, of lawful age and being first duly sworn, deposes and states:

1. My name is Steven E. Birchfield. I am the Executive Vice President and Chief Financial Officer of Summit Utilities, Inc.
2. Attached hereto and made a part hereof for all purposes is my adoption testimony.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

Steven E Birchfield

Steven Birchfield
Executive Vice President and
Chief Financial Officer

Subscribed and sworn before me to this 3rd day of May, 2019.

Jeanette Binkley

Notary Public

My Commission expires: 1/4/21

