

Exhibit No.:
Issue(s): *Quality of Service*
Witness: *Kimberly K. Bolin*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Surrebuttal Testimony*
Case No.: *WA-2019-0299*
Date Testimony Prepared: *September 23, 2019*

MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

SURREBUTTAL TESTIMONY

OF

KIMBERLY K. BOLIN

**CONFLUENCE RIVERS UTILITY
OPERATING COMPANY, INC**

CASE NO. WA-2019-0299

Jefferson City, Missouri
September 2019

SURREBUTTAL TESIMONY
OF
KIMBERLY K. BOLIN
CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.
CASE NO. WA-2019-0299

1
2
3
4
5
6
7 Q. Please state your name and business address.

8 A. Kimberly K. Bolin, P.O. Box 360, Suite 440, Jefferson City, MO 65102.

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

10 A. I am a Utility Regulatory Auditor for the Missouri Public Service Commission
11 (“Commission”).

12 Q. Please describe your educational background and work experience.

13 A. I graduated from Central Missouri State University in Warrensburg, Missouri,
14 with a Bachelor of Science in Business Administration, major emphasis in Accounting, in May
15 1993. Before coming to work at the Commission, I was employed by the Missouri Office of the
16 Public Counsel (“OPC”) as a Public Utility Accountant from September 1994 to April 2005. I
17 commenced employment with the Commission Staff (“Staff”) in April 2005.

18 Q. What was the nature of your job duties when you were employed by OPC?

19 A. I was responsible for performing audits and examinations of the books and
20 records of public utilities operating within the state of Missouri.

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

22 A. Yes, numerous times. Please refer to Schedule KKB-s1, attached to this
23 Surrebuttal Testimony, for a list of the major audits in which I have assisted and filed testimony
24 with OPC and with Staff.

25 Q. What knowledge, skill, experience, training and education do you have in the
26 areas of which you are testifying as an expert witness?

27 A. I have received continuous training at in-house and outside seminars on technical
28 ratemaking matters both when employed by OPC and since I began my employment with Staff.
29 I have been employed by Staff or by OPC as a Regulatory Auditor for over 20 years and have
30 submitted testimony on ratemaking matters numerous times before the Commission. I have also
31 been responsible for the supervision of other Staff in rate cases and other regulatory proceedings.

Surrebuttal Testimony of
Kimberly K. Bolin

1 Q. Did you participate in Staff's review of the application filed by Confluence Rivers
2 Utility Operating Company, Inc. ("CRU") and sponsor a section of Staff's Memorandum in Case
3 No. WA-2019-0299?

4 A. Yes, I did. I sponsored the Rate Base section of Staff's Memorandum.

5 Q. What is the purpose of your surrebuttal testimony?

6 A. The purpose of my surrebuttal testimony is to respond to the Lake Perry Lot
7 Owners Association witness Glen Justis' Rebuttal testimony concerning issues with the sale of
8 Port Perry Service Company ("PPSC") that he deems detrimental to the public.

9 Q. Mr. Justis lists on page 4 of his rebuttal testimony that one of the reasons why the
10 acquisition of Port Perry Service Company (PPSC) by CRU would harm the public is "it would
11 likely lead to significantly higher rates than other known and feasible alternatives." In this
12 proceeding has Staff reviewed possible future rates for CRU?

13 A. Since CRU is not proposing to change rates in this case, Staff did not review or
14 determine possible future rates to be charged to customers by CRU. Staff will conduct an audit
15 using historical financial data, invoices, and bids and review all relevant factors in order to
16 recommend customer rate levels in the next general rate case filed by the utility.

17 Q. On pages 13 and 14 of Mr. Justis' Rebuttal testimony he states, "IOUs can
18 produce additional excess profit by arranging for directly or indirectly affiliated companies to
19 provide goods and services to the operating company at inflated prices." As part of Staff's audit
20 in the next rate case, will Staff review all costs including costs incurred for services provided by
21 an affiliated company?

22 A. Yes. Costs incurred as a result of affiliated transactions between a utility and
23 affiliates are reviewed in detail for prudence during a rate case audit. As part of this review,
24 Staff will request from the Company any bids for services submitted by third parties other than
25 CRU affiliates to determine if the company appropriately explored the option of securing the
26 services at a lower price by using an unaffiliated third party.

27 Q. On page 17 of Mr. Justis' Rebuttal testimony he claims the purchase price being
28 paid by CRU for PPSC is excessive. In future rate case proceedings will Staff recommend using
29 the purchase price for CRU as the rate base for this property?

Surrebuttal Testimony of
Kimberly K. Bolin

1 A. No. Consistent with past Commission practice, Staff will recommend that the net
2 book value of the Port Perry Service Company assets be included in rate base. As of March 31,
3 2019, the net book value for both systems was \$58,133 (\$491 for water and \$57,642 for sewer).

4 Q. Is CRU seeking any type of acquisition incentive in this proceeding?

5 A. No.

6 Q. Is the purchase price that Lake Perry Service Company offered to PPSC higher
7 than Staff's rate base value?

8 A. Yes.

9 Q. Is Lake Perry Service Company a regulated utility that under normal Commission
10 practice would be required to use the net book value of acquired assets as rate base values in
11 future general rate proceedings?

- 12 • No. Lake Perry Service Company is incorporated in the State of Missouri as a
13 nonprofit corporation and, if it acquires the water and wastewater assets of Port
14 Perry Service Company, the water and wastewater systems will not be
15 Commission-regulated. For that reason, Lake Perry Service Company has no
16 obligation to use the net book value of its assets for purposes of determining the
17 rates that will be charged to customers. However, as previously stated, if CRU is
18 allowed to purchase the assets Staff will recommend the net book value for both
19 systems be used for rate base purposes in CRU's next rate case.

20 Q. Also on page 17 of witness Justis' rebuttal testimony, he cites the CRU's
21 consulting contracts with Port Perry Service Company's current owners as excessive. Did Staff
22 review the prudence of these contracts?

23 A. Not in this proceeding. Should this utility file a rate case within the next two
24 years, Staff will review these contracts for prudence in that case. As part of Staff's review, Staff
25 will examine what services the previous owners have provided to CRU under the terms of this
26 contract, and what costs, if any, would be appropriate to include in rates.

27 Q. If CRU does not file for a rate case within two years of this sale, will the
28 consulting contracts still be in effect?

29 A. No. The contracts are only in effect for two years after the sale of the assets; thus,
30 the consulting fees would not be included in Staff's recommended cost of service because the
31 contract costs would no longer be considered an ongoing normal expense.

Surrebuttal Testimony of
Kimberly K. Bolin

1 Q. Mr. Justis attaches a schedule to his rebuttal testimony (Schedule GJ-07) which
2 purports to show rate increases from other utilities recently acquired by affiliates of CRU. Is this
3 comparison a good prediction of what PPSC customers will see if CRU purchases PPSC?

4 A. No. This is an apples to oranges comparison. Most of the systems listed on this
5 schedule were troubled systems before being purchased, and needed a large amount of
6 improvements. PPSC is not a troubled utility that will require the same magnitude of
7 improvements that the other systems listed needed.

8 Q. Will the rates to current customers change as a result of this case?

9 A. No. CRU will continue to charge the existing rates under its current tariff
10 applicable to these properties until it files a subsequent rate case with the Commission. Under
11 the Commission's small company rate case procedures, once CRU files for a rate increase it will
12 take approximately nine months for new rates become effective. During the rate case Staff will
13 audit the books and records of CRU, which includes reviews of all invoices, bids and other
14 available documentation. Also, Staff will review managerial and operational aspects of the
15 Company to ensure the Company is providing safe and adequate service at a just and reasonable
16 rate. Any decision on future rates will be ultimately a decision of the Commission in a future
17 rate case.

18 Q. Does this conclude your Surrebuttal Testimony in this proceeding?

19 A. Yes, it does.
20

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

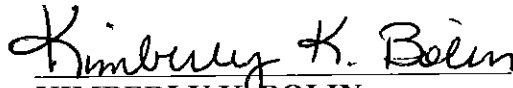
In the Matter of the Application of)
Confluence Rivers Utility Operating) Case No. WA-2019-0299
Company, Inc. to Acquire Certain Water and)
Sewer Assets and for a Certificate of)
Convenience and Necessity)

AFFIDAVIT OF KIMBERLY K. BOLIN

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

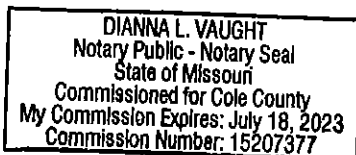
COMES NOW KIMBERLY K. BOLIN and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Surrebuttal Testimony*; and that the same is true and correct according to her best knowledge and belief.

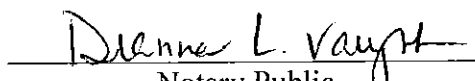
Further the Affiant sayeth not.


KIMBERLY K. BOLIN

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 20th day of September, 2019.




Notary Public

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Osage Utility Operating Co., Inc.	WA-2019-0185	<u>Surrebuttal</u> – Rate Base, Acquisition Incentive	Contested
Spire Inc.	GO-2019-0115 and GO-2019-116	<u>Staff Direct Report</u> – Blanket Work Orders and Current Income Taxes	Contested
Empire District Electric Company and Liberty Utilities	AO-2018-0179	<u>Direct</u> – Moneypool <u>Surrebuttal</u> - Moneypool	Contested
Confluence Rivers Utility Operating Company, Inc.	WM-2018-0116 and SM-2018-0117	<u>Direct</u> – Rate Base, Roy L Utilities	Settled
Spire Missouri Inc.	GO-2016-0332, GO-2016-0333, GO-2017-0201, GO-2017-0202 GO-2018-0309 and GO-2018-0310	<u>Direct</u> – Removal of Plastic Main and Service Line Replacement Costs	Contested
Missouri-American Water Company	WR-2017-0285	<u>Cost of Service Report</u> – Pension/OPEB Tracker, FAS 87 Pension Costs, FAS 106 OPEBs Costs, Franchise Taxes <u>Rebuttal</u> –Defined Contribution Plan, Cloud Computing, Affiliate Transaction Rule (Water Utility) <u>Surrebuttal</u> – Rate Case Expense	Settled
Missouri-American Water Company	WO-2018-0059	<u>Direct</u> – ISRS Overview, Accumulated Deferred Income Taxes, Reconciliation	
Missouri Gas Energy and Laclede Gas Company	GO-2016-0332 and GO-2016-0333	<u>Rebuttal</u> – Inclusion of Plastic Main and Service Line Replacements	Contested
Empire District Electric Company/Liberty Utilities	EM-2016-0213	<u>Rebuttal</u> – Overview of Transaction, Ratemaking /Accounting Conditions, Access to Records <u>Surrebuttal</u> – OPC Recommended Conditions, SERP	Settled
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	<u>Direct</u> – Partial Disposition Agreement	Contested

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Empire District Electric Company	ER-2016-0023	<u>Requirement Report</u> – Riverton Conversion Project and Asbury Air Quality Control System <u>Direct</u> – Overview of Staff’s Revenue Requirement Report and Overview of Staff’s Rate Design Filing	Settled
Missouri-American Water Company	WR-2015-0301	<u>Report on Cost of Service</u> – Corporate Allocation, District Allocations <u>Rebuttal</u> – District Allocations, Business Transformation <u>Surrebuttal</u> – District Allocations, Business Transformation, Service Company Costs	Settled
Empire District Electric Company	ER-2014-0351	<u>Direct</u> – Overview of Staff’s Filing <u>Rebuttal</u> - ITC Over-Collection, Cost of Removal Deferred Tax Amortization, State Flow-Through <u>Surrebuttal</u> – Unamortized Balance of Joplin Tornado, ITC Over-Collections, Cost of Removal Deferred Tax Amortization, State Flow-Through, Transmission Revenues and Expenses	Settled
Brandco Investments/Hillcrest Utility Operating Company, Inc.	WO-2014-0340	<u>Rebuttal</u> – Rate Base and Future Rates	Settled
Lake Region Water & Sewer	WR-2013-0461	<u>Direct</u> – Overview of Staff’s Filing <u>Report on Cost of Service</u> – True-Up, Availability Fees, Sewer Operating Expense, Sewer Equipment Maintenance Expense <u>Surrebuttal</u> – Availability Fees <u>True-Up Direct</u> – Overview of True-Up Audit <u>True-Up Rebuttal</u> – Corrections to True-Up	Contested

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Empire District Electric Company	ER-2012-0345	<p><u>Direct</u> - Overview of Staff's Filing <u>Report on Cost of Service</u> – SWPA Hydro Reimbursement, Joplin Tornado AAO Asset, SPP Revenues, SPP Expenses, Regulatory Plan Amortization Impacts, SWPA Amortization, Tornado AAO Amortization <u>Rebuttal</u> – Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True-Up and Uncontested Issues <u>Surrebuttal</u> – Unamortized Balance of Joplin Tornado AAO, SPP Transmission Expense, True-Up, Advanced Coal Investment Tax Credit</p>	Settled
Missouri-American Water Company	WR-2011-0337	<p><u>Direct</u> – Overview of Staff's Filing <u>Report on Cost of Service</u> - True-Up Recommendation, Tank Painting Tracker, Tank Painting Expense <u>Rebuttal</u> - Tank Painting Expense, Business Transformation <u>Surrebuttal</u> – Tank Painting Tracker, Acquisition Adjustment</p>	Settled
Missouri-American Water Company	WR-2010-0131	<p><u>Report on Cost of Service</u> - Pension/OPEB Tracker, Tank Painting Tracker, Deferred Income Taxes, FAS 87 Pension Costs, FAS 106 – Other Post-Employment Benefits, Incentive Compensation, Group Insurance and 401(k) Employer Costs, Tank Painting Expense, Dues and Donations, Advertising Expense, Promotional Items, Current and Deferred Income Tax Expense</p>	Settled
Empire District Gas Company	GR-2009-0434	<p><u>Report on Cost of Service</u> – Prepaid Pension Asset, Pension Tracker Asset/Liability, Unamortized Accounting Authority Order Balances, Pension Expense, OPEBs, Amortization of Stock Issuance Costs, Amortization of Accounting Authority Orders <u>Direct</u> – Overview of Staff's Filing</p>	Settled
Laclede Gas Company	GT-2009-0056	<u>Surrebuttal Testimony</u> – Tariff	Contested

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-2008-0311 & SR-2008-0312	<u>Report on Cost of Service</u> – Tank Painting Tracker, Lobbying Costs, PSC Assessment <u>Direct</u> – Overview of Staff’s Filing <u>Rebuttal</u> – True-Up Items, Unamortized Balance of Security AAO, Tank Painting Expense, Fire Hydrant Painting Expense <u>Surrebuttal</u> – Unamortized Balance of Security AAO, Cedar Hill Waste Water Plant, Tank Painting Expense, Fire Hydrant Painting Expense	Settled
Missouri Gas Utility, Inc.	GR-2008-0060	<u>Report on Cost of Service</u> – Plant-in Service/Capitalization Policy, Plant-in Service/Purchase Price Valuation, Depreciation Reserve, Revenues, Uncollectible Expense	Settled
Laclede Gas Company	GR-2007-0208	<u>Direct</u> - Test Year and True-Up, Environmental costs, AAOs, Revenue, Miscellaneous Revenue, Gross receipts Tax, Gas Costs, Uncollectibles, EWCR, AMR, Acquisition Adjustment	Settled
Kansas City Power and Light Company	ER-2006-0314	<u>Direct</u> - Gross Receipts Tax, Revenues, Weather Normalization, Customer Growth/Loss Annualization, Large Customer Annualization, Other Revenue, Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Payroll Taxes, Employer 401 (k) Match, Other Employee Benefits <u>Surrebuttal</u> - Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Other Employee Benefits	Contested
Missouri Gas Energy	GR-2006-0204	<u>Direct</u> - Payroll, Incentive Compensation, Payroll Taxes, Employee Benefits, Lobbying, Customer & Governmental Relations Department, Collections Contract	Settled

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri Gas Energy	GU-2005-0095	<u>Rebuttal</u> - Accounting Authority Order <u>Surrebuttal</u> - Accounting Authority Order	Contested
The Empire District Electric Company	ER-2004-0570	<u>Direct</u> - Payroll	Settled
Missouri American Water Company & Cedar Hill Utility Company	SM-2004-0275	<u>Direct</u> - Acquisition Premium	Settled
Missouri Gas Energy	GR-2004-0209	<u>Direct</u> - Safety Line Replacement Program; Environmental Response Fund; Dues & Donations; Payroll; Customer & Governmental Relations Department Disallowance; Outside Lobbyist Costs <u>Rebuttal</u> - Customer Service; Incentive Compensation; Environmental Response Fund; Lobbying/Legislative Costs <u>True-Up</u> - Rate Case Expense	Contested
Osage Water Company	ST-2003-0562 / WT-2003-0563	<u>Direct</u> - Payroll <u>Rebuttal</u> - Payroll; Lease Payments to Affiliated Company; alleged Legal Requirement of a Reserve	Case Dismissed
Missouri American Water Company	WR-2003-0500	<u>Direct</u> - Acquisition Adjustment; Water Treatment Plant Excess Capacity; Retired Treatment Plan; Affiliated Transactions; Security AAO; Advertising Expense; Customer Correspondence	Settled
Empire District Electric	ER-2002-424	<u>Direct</u> - Dues & Donations; Memberships; Payroll; Security Costs <u>Rebuttal</u> - Energy Traders' Commission <u>Surrebuttal</u> - Energy Traders' Commission	Settled

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Laclede Gas Company	GR-2002-356	<u>Direct</u> - Advertising Expense; Safety Replacement Program and the Copper Service Replacement Program; Dues & Donations; Rate Case Expense <u>Rebuttal</u> - Gas Safety Replacement Program / Deferred Income Taxes for AAOs	Settled
Missouri-American Water Company	WO-2002-273	<u>Rebuttal</u> - Accounting Authority Order <u>Cross-Surrebuttal</u> - Accounting Authority Order	Contested
Environmental Utilities	WA-2002-65	<u>Direct</u> - Water Supply Agreement <u>Rebuttal</u> - Certificate of Convenience & Necessity	Contested
Warren County Water & Sewer	WC-2002-160 / SC-2002-155	<u>Direct</u> - Clean Water Act Violations; DNR Violations; Customer Service; Water Storage Tank; Financial Ability; Management Issues <u>Surrebuttal</u> - Customer Complaints; Poor Management Decisions; Commingling of Regulated & Non-Related Business	Contested
Laclede Gas Company	GR-2001-629	<u>Direct</u> - Advertising Expense; Safety Replacement Program; Dues & Donations; Customer Correspondence	Settled
Gateway Pipeline Company	GM-2001-585	<u>Rebuttal</u> - Acquisition Adjustment; Affiliated Transactions; Company's Strategic Plan	Contested
Empire District Electric	ER-2001-299	<u>Direct</u> - Payroll; Merger Expense <u>Rebuttal</u> - Payroll <u>Surrebuttal</u> - Payroll	Settled
Osage Water Company	SR-2000-556/ WR-2000-557	<u>Direct</u> - Customer Service	Contested

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
St. Louis County Water Company	WR-2000-844	<u>Direct</u> - Main Incident Expense	Settled
Missouri American Water Company	WR-2000-281/ SR-2000-282	<u>Direct</u> - Water Plant Premature Retirement; Rate Case Expense <u>Rebuttal</u> - Water Plant Premature Retirement <u>Surrebuttal</u> - Water Plant Premature Retirement	Contested
Laclede Gas Company	GR-99-315	<u>Direct</u> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up	Contested
St. Joseph Light & Power	HR-99-245	<u>Direct</u> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up <u>Rebuttal</u> - Advertising Expense <u>Surrebuttal</u> - Advertising Expense	Settled
St. Joseph Light & Power	ER-99-247	<u>Direct</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <u>Rebuttal</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <u>Surrebuttal</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs	Settled
Laclede Gas Company	GR-98-374	<u>Direct</u> - Advertising Expense; Gas Safety Replacement AAO; Computer System Replacement Costs	Settled
Missouri Gas Energy	GR-98-140	<u>Direct</u> - Payroll; Advertising; Dues & Donations; Regulatory Commission Expense; Rate Case Expense	Contested

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Gascony Water Company, Inc.	WA-97-510	<u>Rebuttal</u> - Rate Base; Rate Case Expense; Cash Working Capital	Settled
Union Electric Company	GR-97-393	<u>Direct</u> - Interest Rates for Customer Deposits	Settled
St. Louis County Water Company	WR-97-382	<u>Direct</u> - Interest Rates for Customer Deposits, Main Incident Expense	Settled
Associated Natural Gas Company	GR-97-272	<u>Direct</u> - Acquisition Adjustment; Interest Rates for Customer Deposits <u>Rebuttal</u> - Acquisition Adjustment; Interest Rates for Customer Deposits <u>Surrebuttal</u> - Interest Rates for Customer Deposits	Contested
Missouri-American Water Company	WA-97-45	<u>Rebuttal</u> - Waiver of Service Connection Charges	Contested
Imperial Utility Corporation	SC-96-427	<u>Direct</u> - Revenues, CIAC <u>Surrebuttal</u> - Payroll; Uncollectible Accounts Expense; Rate Case Expense, Revenues	Settled
St. Louis Water Company	WR-96-263	<u>Direct</u> -Main Incident Repairs <u>Rebuttal</u> - Main Incident Repairs <u>Surrebuttal</u> - Main Incident Repairs	Contested
Steelville Telephone Company	TR-96-123	<u>Direct</u> - Depreciation Reserve Deficiency	Settled

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-95-205/ SR-95-206	<p><u>Direct</u>- Property Held for Future Use; Premature Retirement of Sewer Plant; Depreciation Study Expense; Deferred Maintenance</p> <p><u>Rebuttal</u>- Property Held for Future Use; Premature Retirement of Sewer Plant; Deferred Maintenance</p> <p><u>Surrebuttal</u>- Property Held for Future Use; Premature Retirement of Sewer Plant</p>	Contested
St. Louis County Water Company	WR-95-145	<p><u>Rebuttal</u>- Tank Painting Reserve Account; Main Repair Reserve Account</p> <p><u>Surrebuttal</u>- Main Repair Reserve Account</p>	Contested