

# Missouri Public Service Commission

## Respond Data Request

<b>Data Request No.</b>	0370
<b>Company Name</b>	MO PSC Staff-(All)
<b>Case/Tracking No.</b>	GR-2022-0179
<b>Date Requested</b>	9/23/2022
<b>Issue</b>	Rate Base - Depreciation
<b>Requested From</b>	Curtis Stokes
<b>Requested By</b>	John Robinett
<b>Brief Description</b>	Depreciation
<b>Description</b>	With reference to Page 3 line 8 of Ms. Coffey's direct testimony, please provide her definition of a "miss-booking." Please indicate whether Ms. Coffey believes this is what is causing the negative reserve.
<b>Response</b>	Mis-booking would mean booking something incorrectly, whether the wrong amount or the wrong account, etc. I do not have any reason to believe that this is what is causing the negative reserve. That being said, I also do not have enough information to determine what is causing the negative reserve.
<b>Objections</b>	NA

The attached information provided to **Missouri Public Service Commission** Staff in response to the above data information request is accurate and complete, and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform the **Missouri Public Service Commission** if, during the pendency of Case No. **GR-2022-0179** before the Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information. If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection in the **MO PSC Staff-(All)** office, or other location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title number, author, date of publication and publisher, addresses, date written, and the name and address of the person(s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies or data, recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control or within your knowledge. The pronoun "you" or "your" refers to **MO PSC Staff-(All)** and its employees, contractors, agents or others employed by or acting in its behalf.

<b>Security :</b>	Public
<b>Rationale :</b>	NA

# Missouri Public Service Commission

## Respond Data Request

Data Request No.	0375
Company Name	MO PSC Staff-(All)
Case/Tracking No.	GR-2022-0179
Date Requested	9/23/2022
Issue	Rate Base - Depreciation
Requested From	Curtis Stokes
Requested By	John Robinett
Brief Description	Depreciation
Description	Does Staff have an opinion with regard to the accounts that it has observed negative reserve balances as to what is causing those negative reserve balances to occur? If yes please provide a detailed description of Staff's opinion of what is driving the accumulated depreciation reserves negative.
Response	No, Staff does not have an opinion at this time. See pg. 3, lines 6-8 of my testimony, "Utility companies utilize mass asset accounting in regulation, and due to this some assets are retired before their useful life and others after. If assets are retired early or there is mis-booking by the utility company, a negative reserve balance can occur."
Objections	NA

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Security :	Public
Rationale :	NA