

Missouri Public Service Commission

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SO - 2008 - 0289 THE BONADIO GROUP
Business Consulting & More

Exhibit #2

FILED³

AUG 4 2008

Fax

Missouri Public Service Commission

To: JUDGE STEARLEY	From: RANDY SHEPARD
Fax:	Date: 7/31/08
Phone:	Pages: 5 (including cover)
Re:	CC:
<input type="checkbox"/> Urgent <input type="checkbox"/> For Review <input type="checkbox"/> Please Comment <input type="checkbox"/> Please Reply <input type="checkbox"/> Please Recycle	

Commission Exhibit No. 2
Case No(s) SO-2008-0289
Date 8-13-08 Rptr KF

To ensure compliance with IRS requirements, we inform you that any tax advice contained in this communication (including attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or applicable state or local tax law provisions; or (ii) promoting, marketing or recommending to another party any transaction or tax-related matter addressed herein.

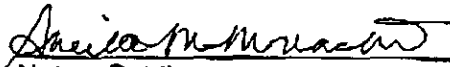
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State of New York
County of Monroe

On this day, July 31, 2008, I, Randall R. Shepard, represent that I am the sponsor of the report prepared by Bonadio & Co., LLP in the matter of Stoddard County Sewer Co., LLC (Case No. SO-2008-0289). I have reviewed and verified all contents of the report prepared for this case and am duly authorized to represent Bonadio & Co., LLP in this matter. I supervised the individuals working on this matter, Monisha Nabar, Principal and Mark Laskoski, Consultant, and all information prepared or included by them has been reviewed by me. Ms. Nabar participated in an advisory and support role and contributed to the analysis and writing of the report. Mr. Laskoski participated in data gathering, copying, and filing and was not involved in analysis or preparation of the report.



Signed



Notary Public

Sheila M. Monachino
Notary Public for the State of New York
Qualified in Monroe County
My Commission Expires November 21, 2009

No. 1002

MISSOURI OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST

Stoddard County Sewer Co., LLC
Case No. SO-2008-0289

Requested From: Bonadio & Co., LLP

Requested By: Ted Robertson

Date Requested: July 11, 2008

Information Requested: Please provide the name of every Bonadio & Co., LLP employee that was involved in the development and preparation of the report you filed with the Commission on July 9, 2008.

Response Provided:

- a. Randall R. Shepard
- b. Monisha Nabar
- c. Mark Laskoski

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

No. 1003

MISSOURI OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST

Stoddard County Sewer Co., LLC
Case No. SO-2008-0289

Requested From: Bonadio & Co., LLP
Requested By: Ted Robertson
Date Requested: July 11, 2008

Information Requested: For each employee identified in #3, other than Mr. Randall R. Shepard, please identify and describe their title, educational training and experience qualifications with regard to the services they perform for Bonadio & Co., LLP. Have any of the identified employees had any regulated utility operation and ratemaking education or training? If yes, please describe in detail, by employee, the regulated utility operation and ratemaking education and training obtained. Also, provide, if applicable, a listing of Federal and State regulated utility cases wherein each employee has provided written or oral testimony.

Response Provided:

- a. Monisha Nabar, Principal - Monisha is a principal (non-equity partner) of Bonadio & Co., LLP. She has an MBA, is a Chartered Accountant and a Certified Fraud Examiner. Her educational training and twenty years of experience is consistent with the consulting services she provides for the firm. She has assisted government clients in setting rates for various services including sewer. She has not had any specific regulated utility operation and ratemaking education or training. There have been no Federal or State regulated utility cases wherein she has provided written or oral testimony.
- b. Mark Laskoski - Mark is a staff level consultant at Bonadio & Co., LLP. He holds a four-year degree, but is not a certified public accountant. The training received has been provided in-house and under the direction of his immediate supervisors, based on the nature of the assignments he is given. He has not had any specific regulated utility operation and ratemaking education or training. There have been no Federal or State regulated utility cases wherein he has provided written or oral testimony.

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

No. 1004

MISSOURI OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST

Stoddard County Sewer Co., LLC
Case No. SO-2008-0289

Requested From: Bonadio & Co., LLP
Requested By: Ted Robertson
Date Requested: July 11, 2008

Information Requested: Please identify and describe Mr. Randall R. Shepard's educational training and experience qualifications. For example, has he had any formal education or training in areas of finance, accounting, utility operation and regulatory ratemaking theory and concepts? If yes, please describe in detail the education and training obtained, when and where it was obtained and any degrees or certificates earned. Also, provide, if applicable, a listing of Federal and State regulated utility cases wherein Mr. Shepard has provided written or oral ratemaking testimony. For cases where he has provided testimony, please provide complete copies of his prepared testimony along with case transcripts pertaining to the written testimony and any oral testimony.

Response Provided:

Randall R. Shepard - Randall is an audit principal (non-equity partner) in Bonadio & Co., LLP and is a licensed certified public accountant in the State of New York. He is a member of the AICPA and must maintain certain continuing professional education in order to maintain licensure in NYS. These records are maintained by the Human Resources department of Bonadio & Co, LLP, but include training on all FASB and GASB pronouncements, as well as Auditing Standards Board regulations. He holds a BS degree in Accounting from the State University of New York at Geneseo. He has not received any formal utility operation or regulatory ratemaking theory and concept education. He has not provided any written or oral testimony in Federal or State regulated utility cases.

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____
Prepared By: _____

