In the Matter of:

The Application of Spire Missouri Inc. to Change Its Infrastructure

# GO-2019-0115 GO-2019-0116, VOL. I

April 03, 2019



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1 BEFORE THE PUBLIC SERVICE COMMISSION 2 STATE OF MISSOURI 3 4 5 TRANSCRIPT OF PROCEEDINGS 6 Evidentiary Hearing 7 April 3, 2019 Jefferson City, Missouri 8 9 Volume 1 10 11 12 In the Matter of the Application of) Spire Missouri Inc. to Change its ) GO-2019-0115 Infrastructure System Replacement ) 13 Surcharge in its Spire Missouri ) East Service Territory) 14 15 In the Matter of the Application of) Spire Missouri Inc. to Change its ) GO-2019-0116 Infrastructure System Replacement 16 ) Surcharge in its Spire Missouri ) West Service Territory 17 18 NANCY DIPPELL, Presiding 19 SENIOR REGULATORY LAW JUDGE RYAN A. SILVEY, Chairman, 20 WILLIAM P. KENNEY, 21 DANIEL Y. HALL, SCOTT T. RUPP, 22 MAIDA J. COLEMAN, COMMISSIONERS 23 24 REPORTED BY: Tracy Taylor, CCR No. 939 TIGER COURT REPORTING, LLC 25

1 APPEARANCES 2 MICHAEL C. PENDERGAST RICK ZUCKER 3 423R Main Street St. Charles, Missouri 4 314.575.5556 FOR: Spire Missouri, Inc. 5 JOHN CLIZER б LERA SHEMWELL PO Box 2230 7 Jefferson City, Missouri 65102 573.526.1445 8 FOR: Office of the Public Counsel 9 KEVIN A. THOMPSON ROBERT S. BERLIN 10 RON IRVING 200 Madison Street, Suite 800 PO Box 360 11 Jefferson City, Missouri 65102-0360 12 573.526.4887 FOR: Staff of the Missouri Public Service Commission 13 14 15 16 17 18 19 20 21 22 23 24 25

(Exhibits 5, 6, 7, 8 100, 101, 200 and 1 2 201 were marked for identification.) JUDGE DIPPELL: This is December [sic] 3 3rd, 2019 and we are here today in the Case Numbers 4 5 GO-2019-0115 and GO-2019-0116. My name is Nancy 6 Dippell. I'm the Regulatory Law Judge assigned to 7 hear this matter. And we -- these are Spire's --8 Spire Missouri's request to change its Infrastructure 9 System Replacement Surcharge in both its east and west territory. We have combined these cases for hearing 10 11 purposes. 12 I'm going to begin with entries of So can we start with Staff? 13 appearance. 14 MR. BERLIN: Thank you, Judge. Appearing 15 on behalf of the Staff of the Missouri Public Service Commission are Kevin Thompson, Bob Berlin, and Ron 16 17 Irving at the Commission's offices at Post Office Box 360, Jefferson City, Missouri 65102. 18 JUDGE DIPPELL: And the Office of the 19 20 Public Counsel. 21 MR. CLIZER: Good morning, Your Honor. Appearing on behalf of the Office of Public Counsel is 22 23 John Clizer and Lera Shemwell. And we have provided our information with the court reporter. 24 25 JUDGE DIPPELL: And Spire?

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1 MR. PENDERGAST: Thank you, Your Honor. 2 Appearing on behalf of Spire, Missouri, Michael Pendergast and Rick Zucker. And we too have provide 3 our address and business information to the court 4 5 reporter. 6 JUDGE DIPPELL: Okay. I will remind 7 everyone to silence your cell phones and other 8 devices. And we will -- I believe you've all already 9 given your exhibits to the court reporter; is that correct? Your premarked exhibits. I received exhibit 10 lists from everyone. Looks like those have already 11 12 been given to the court reporter. 13 MR. ZUCKER: Your Honor? 14 JUDGE DIPPELL: Yes. 15 MR. ZUCKER: We -- we gave our Exhibits Numbers 5, 6, 7 and 8 to the reporter. 1, 2, 3 and 4 16 17 are our applications and our updates to those applications. They're very voluminous and they're in 18 ISRS and I'm wondering if --19 20 MR. THOMPSON: EFIS you mean? MR. ZUCKER: Yeah. That's the second 21 time I've done that. 22 23 JUDGE DIPPELL: The court reporter is still going to need a copy just so that we can have 24 those officially marked. 25

1 MR. ZUCKER: Okay. We will get something 2 to her. 3 JUDGE DIPPELL: So can you get those to 4 her later? 5 MR. ZUCKER: Yes, Your Honor. 6 JUDGE DIPPELL: Okay. Thank you. As far 7 as everybody else on those, everybody else I believe 8 has access to those, so. 9 So we delayed start this morning a little bit because you all were discussing the tax issue. 10 And I believe you've reached some kind of agreement in 11 12 principle, is that correct, on that issue? 13 MR. PENDERGAST: Yes, Your Honor. 14 MR. BERLIN: Yes, Judge. 15 JUDGE DIPPELL: All right. So then we'll 16 expect to have updates or whatever when you get firm 17 numbers and so forth along the way. 18 There's a pending Motion to Dismiss part of this case that Staff filed earlier. The Commission 19 20 is just going to take that motion with the case as a whole, so in case you were wondering about that. 21 22 Are there any other issues that need to 23 be discussed before we begin with opening statements? All right. 24

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MR. CLIZER: I have one question.

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1	JUDGE DIPPELL: Yes. Go ahead.
2	MR. CLIZER: Because the cases are
3	consolidated for hearing but not officially
4	consolidated, with the introduction of exhibits do we
5	need to specify a case number or we can we assume
б	if no case number is specified, it's for both cases?
7	JUDGE DIPPELL: Right. The way it's
8	going to work is we're just this this hearing is
9	for both cases in combination. So the transcripts and
10	the exhibits and everything are going to be put in
11	both records.
12	So if it is specific to East or West I
13	know Staff for instance, Staff's reports deal only
14	with one or the other please, you know, signify
15	that the the evidence is specific to that case, but
16	as far as the hearing goes, all of the evidence for
17	both cases is going to be duplicated in each of those
18	records. Does that make sense?
19	MR. CLIZER: Yes, it does. Thank you.
20	JUDGE DIPPELL: Okay. Any other
21	questions about that? All right then. Let's go ahead
22	then.
23	I received your list of issues and your
24	order of witnesses and opening statements. And we're
25	going to generally adopt that unless there's some

changes that need to be made along the way. So we'll
 go ahead and begin with opening statements. And Spire
 is our first opening.

MR. PENDERGAST: Thank you, Your Honor. If it please the Commission, we are here today to continue our ongoing discussion regarding what can and should be recovered through our state's Infrastructure Replacement System Surcharge, or ISRS, mechanism.

9 And I'm pleased to report that as a 10 result of previous discussions and the guidance 11 provided by this Commission in the Company's last ISRS 12 cases, we've taken some important steps forward toward 13 clarifying that issue. There's also been a step or 14 two taken backward, at least from our perspective, but 15 let's start with the positive news first.

And the positive news begins with the 16 17 most recent development that we alerted you to today. 18 Staff and the Company -- and I think OPC does not object -- have reached a resolution to the tax issue. 19 20 We're simply trying to quantify what the value of that is and also work on some language where the parties 21 are committing to meet shortly and talk about how we 22 reconcile what we think happens in rate cases with 23 what should happen in ISRS cases. 24

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Obviously the parties had different

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positions on that and pursuant to the process we just went through where we had an extended dialogue on the issue of our engineering cost analysis and what they say in terms of the impact of plastic replacements, we're looking forward to having a similar discussion on the tax issue in the future and see if we can meek -- make progress there.

8 Other positive steps, one of the largest 9 components of the costs that are included in our ISRS filing are those expenditures that have been booked to 10 what we call blanket work orders. These are costs 11 12 associated with much smaller-scale projects such as replacing a leaking line or a line that is corroded, 13 as well as facility relocations that are being 14 15 undertaken pursuant to a mandate by a local or state 16 governmental entity as part of a public improvement 17 project.

The Company provided a much more granular 18 set of analyses in these cases, which group these 19 20 blanket work order expenditures into various categories, those that are clearly ISRS eligible. And 21 we then looked at all the transactions or we looked at 22 23 the transactions associated with it and came up with a figure for what should be included and what should be 24 excluded. 25

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1	I think Staff has had an opportunity to
2	go ahead and look at that database and that categor
3	categorization of these various transaction and has
4	determined that it's satisfied that these are ISRS
5	eligible investments. OPC has also taken a look at
6	these and at least it has indicated that for those
7	blanket work order charges done for leaking lines that
8	were replaced or relocations, it's on board with those
9	too. So I think that's been a positive step forward.
10	A second step forward was the truly
11	remarkable progress made in performing and presenting
12	the more extensive analyses that the Commission
13	advised the Company to pursue if it wanted to renew
14	its claim that the replacement rather than re-use of
15	plastic facilities as part of its main replacement
16	programs actually served to reduce, rather than
17	increase, its ISRS costs and charges.
18	As you may recall, during the last ISRS
19	case, the Company presented engineering analyses on
20	ten projects. I think I still remember Commissioner
21	Kenney said that didn't quite meet his expectations
22	and he thought that more information should have been
23	provided.
24	And to that end, the Commission provided
25	what we call an evidentiary roadmap in its Report and

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1	Order that basically said if we want to try and
2	include these as eligible expenditures in the future,
3	they wanted to go ahead and see the same kind of
4	analysis done for all of our ISRS projects.
5	To that end, we took the Commission's
6	guidance very seriously and have now prepared and
7	submitted 509 individual engineering cost studies for
8	all of our ISRS projects that are included in this
9	case.
10	In those instances where a study showed
11	that replacement rather than re-use of plastic
12	actually increased cost, the Company elim eliminated
13	from its ISRS ask the incremental increase associated
14	with that particular project. In those instances
15	where the study showed that replacement rather than
16	re-use of plastic reduced cost, the Company included
17	the actual cost of the ISRS project. That means that
18	to the extent that it did save money, those savings
19	were flowed through to customers as part of our ISRS
20	filing.
21	In total, these 509 analyses on a net
22	basis showed that replacing rather than re-using
23	plastic facilities reduced the Company's ISRS costs
24	and charges for all of Spire Missouri by approximately
25	1.6 million dollars.

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1	I want to say that we're very
2	appreciative to the Staff. They cooperated closely
3	with the Company in reviewing these cost studies and
4	in suggesting various enhancements that would help
5	facilitate its review. And Staff has also indicated
б	in its recommendation and testimony that such studies
7	comply with the evidentiary roadmap that was
8	established by the Commission, and demonstrate the
9	eligibility of the Company's ISRS costs.
10	And just on a personal note, I want to
11	say that I think this was an example of regulation at
12	its best. You know, the Commission put something in a
13	Report and Order that said, you know, this is really
14	what we need to see. And then its Staff worked very
15	hard to coordinate with us in meeting what the
16	Commission's expectations were.
17	And, you know, in these quick ISRS cases
18	where you don't have a lot of time to discuss and
19	amplify and elaborate on issues, having a multi-month
20	process where parties could go ahead, engage in a
21	deliberative, collaborative iterative process for
22	trying to find a specific answer was I think a very
23	good example of how good regulation can be carried
24	out.
25	Unfortunately, not everyone took the same

step forward. Although invited to participate in the 1 2 process for determining the impact of plastic replacements, OPC, as its states in its testimony, 3 whether because of resource limitations or otherwise, 4 did not really review these studies or otherwise 5 6 engage in the analytical process. 7 Instead, OPC continues to oppose the 8 recovery of these costs on the theory that there must 9 be some cost to replacing plastic facilities even though the studies that they ignored say otherwise. 10 Even worse, OPC is now arguing that the cost of 11 12 replacing 100-year-old cast iron mains should not be recoverable under the ISRS because the Company has not 13 14 sufficiently demonstrated that they are in a worn out 15 or deteriorated condition. This is a new argument that wasn't even 16 17 addressed by the Western District Court of Appeals in its order that remanded this issue to the Commission 18 some time back. 19 In making this assertion, the OPC has not 20 only disassociated itself completely from the 21 analytical process we went through in compliance with 22 23 the Commission's evidentiary roadmap, but it's also seeking to effectively re-litigate the issue of 24 whether these facilities are in a worn out or 25

deteriorated condition and necessary to comply with
 safety requirements, something that the Commission
 specifically determined was the case in its last
 Report and Order.

5 In taking this position that they --6 these facilities aren't worn out or in a deteriorated 7 condition, I think OPC simply ignores the fact that 8 many of these facilities already are well past the 9 useful service life that their own witness who deals 10 with depreciation has previously estimated or 11 endorsed.

Now, you know, I think OPC makes much of the fact that you can't rely on the useful life of a facility alone to make a determination of whether it's worn out or deteriorated. And, you know, we agree. It -- taken alone, it's not a completely decisive factor.

18 But it also doesn't mean nothing. Okay? It is something that's important. Depreciation 19 20 professionals look not only at the pace of what the utility under examination is replacing facilities at. 21 They took at what's happening with other utilities and 22 23 what their experience is. And so when you have cast iron main that's 100 years old and it's got a 24 depreciable useful life of 80 years, you know, that 25

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1	would suggest that it may be time to do something.
2	And you combine those with the numerous
3	federal and state admonishments over the past decade
4	urging the expedited replacement of these kind of
5	facilities in the wake of catastrophic failures that
6	resulted in death, injury and property destruction.
7	I think it also ignores the
8	susceptibility of these materials to corrosion and
9	cracking, as well as the deterioration that naturally
10	and inevitably incurr occurs when something is
11	buried in the ground for a century.
12	Instead of recognizing these laws of
13	physics and chemistry, OPC suggests we return to a
14	time before these events occurred and before gas
15	utilities like Spire implemented Distribution
16	Integrity Management Plans in which cast iron and
17	unprotected steel is viewed as a high risk right after
18	third-party damage.
19	In fact and suggest we return to a
20	time before those events occurred and simply use prior
21	criteria relating to the number of leaks within a
22	certain specified period of time that the Commission
23	used as kind of a minimum standard when it first
24	approved these replacement programs. And I emphasize
25	that these were minimum replacement requirements, just

in the same way that the Commission's whole safety 1 2 standards are minimum standards. And, you know, after we've experienced 3 what we've experienced, after we've seen leaks and 4 5 graphitization and corrosion occur on these facilities and we look at the fact that many of them are well 6 7 past their useful life, we don't believe relying on 8 certain critical mass of leaks to occur on a 9 facility -- while it should be used for prioritizing what you replace, it shouldn't be the first warning 10 that you have that this facility needs to be replaced. 11 12 Escaping gas is not a good early warning system. Bad things can happen when gas escapes. 13 And 14 the idea is to get ahead of it and be proactive and 15 make sure that these susceptible, high-risk facilities are replaced hopefully before something bad happens. 16 17 And I would hope that the Commission agrees with that 18 proactive approach. Another issue we have in this case that 19 20 was raised by OPC is overheads. And OPC is suggesting 21 for the first time that the overhead costs assigned to ISRS projects is too high and should be eliminated in 22 23 their entirety. OPC also suggests that these 24 overheads may in some way already be included as an expense or otherwise in base rates and so assigning 25

and capitalizing them as part of an ISRS project may 1 2 be double recovery of those costs. We believe OPC is simply wrong on this 3 point. And more to the point, this is a classic 4 5 example of an issue that should be raised and dealt 6 with in a rate case. As you may recall from the rate 7 case, all rate cases that we had at the end of 2017 8 and early part of 2018, one of the issues was how does 9 Spire allocate and spread costs to various functions. And I think our controller, Tim Krick, 10 went into a detailed discussion of the four-step 11 process we use for that. And, you know, it's in the 12 context of that kind of proceeding that this sort of 13 issue I think should be raised. 14 15 But in any event, Staff [sic] has filed testimony. They've selected some ISRS projects and 16 17 they've said well, 55 to 57 percent of the cost of these projects are overhead. And I'm not sure what 18 they think people should make of that, you know. 19 20 Sheer number doesn't really tell you anything about whether costs have been properly allocated and 21 assigned to these projects. 22 23 But just to be clear, I think it reflects a misunderstanding of what goes into a successful ISRS 24 project or a misunderstanding of where costs 25

associated with those projects are put. 1 2 And if you look at the overheads, first of all, those overheads include -- include all of the 3 4 employee benefits. I mean from medical to, you know, 401K matches, on and on and on. And a rule of thumb 5 6 that's been used in the past is the cost of an 7 employee, about 40 percent of it's going to be benefits. 8 Not only do we have that in the 9 overheads, but if you're going to do this ISRS work, 10 you don't just send the guys out into the field and 11 12 say start digging and put some pipe in. There's a lot of engineering analysis, a lot of drafting that goes 13 14 in to determining where you put these facilities to make sure that they comply with all state and federal 15 safety requirements, to make sure the operational 16 17 pressures are what they should be. And a number of the engineers that worked 18 hard to provide 509 cost studies in this case do that 19 20 kind of work and their work is properly chargeable as an overhead to these projects. 21 22 There are other things that are included 23 in those overhead costs, including leasing the vehicles necessary to take the people to their job 24 site, the equipment that is used on those job sites, 25

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1	gas that is used. You know, there's a variety of
2	expenditures like that.
3	And you know, if you look at what goes in
4	that bucket, you're going to look at 55 percent or
5	54 percent or 53 percent and you're going to say that
6	looks pretty you know, meets my expectations. That
7	does not look unusual. I want to emphasize that, you
8	know, this isn't something that we just started doing.
9	We've had the same kind of allocation of overhead
10	costs in roughly the same proportion for a number of
11	years now.
12	And OPC seems to suggest that maybe
13	you're doubling up on something that was done in a
14	rate case, but the rate-base that was included in the
15	rate case, you know, is entirely separate from the
16	rate-base that we're putting in now.
17	And to the extent that we've capitalized
18	these overheads, that's going to show up in a future
19	rate case. It's going to show up as oh, you're doing
20	this amount of capital work versus your employees are
21	doing this amount of O and M work that's just expense.
22	And because it shows up in that
23	calculation, you are, by its very nature, reducing
24	your O and M expense. In fact, I think Spire had
25	relatively low O and M expenses and you can't possibly

be doubling up on these things. It all factors from 1 2 an accounting standpoint through the process. 3 And again, you know, when we capitalize 4 these overheads, what you've got to remember is we're 5 capitalizing them. That means we're not asking 6 customers to pay 100 percent of the cost of whatever employee or whatever function is being allocated to 7 8 these overheads. 9 Because they're capitalized, we're asking customers to pay 10 to 15 percent of it by way of a 10 return of and return on those facilities, rather than 11 12 just the full amount of their wages and salaries at the time. So from the standpoint of customers, it's a 13 pretty good deal. And it's a pretty appropriate deal, 14 15 because by capitalizing it, you stretch out your recovery of these costs that were incurred on this 16 17 project over many years, just as the cost of the pipe 18 is spread out over many years. It's an appropriate thing to do. 19 20 And the other thing is -- and I don't want to mention the tax issue, I don't want to upset 21 up anything, but one of the things is that by 22

23 capitalizing these overheads, we do get tax deductions 24 for them. And it's the 2638 tax deduction we've 25 talked about. And in the past, we've flowed through

those tax deductions to customers. 1 2 So here's the deal. I'm assigning overheads to these ISRS projects. You only have to 3 4 pay a relatively small portion of it and I'm giving you a tax benefit besides and flowing it through 5 6 rates. You know, pretty good deal. And this 7 Commission has, in the past, recognized that to the 8 extent utilities can use the tax laws to get this 9 source of financing and provide benefits to its customers, it should do that. 10 In any event, getting rid of this and 11 12 reducing the amount we capitalize, we think it would be counterproductive. We don't think it would serve 13 14 our customers well. But if we are going to do 15 something like that, we ought to do it in the context of a rate case, as I think Staff observed as well in 16 17 its position of statement. We shouldn't do it in an ISRS proceeding 18 where you have five days to kind of address the issues 19 20 that have been raised rather than the more deliberate process you get in a rate case. 21 22 The Judge has already indicated that 23 we're going to go ahead and take Staff's Motion to Exclude from the ISRS those investments that weren't 24 25 recovered in the last rate case, so I have no

1	intention of rearguing the law on that.
2	I would just simply note that the same
3	process that we went through to prove up the
4	eligibility of the investments that were included
5	the new investments that were included in this case
6	were applied to the old investments and they had the
7	same results. So to the extent we've demonstrated the
8	eligibility of the newer investments, we've also I
9	think demonstrated the eligibility of the older
10	investments.
11	And since under the ISRS statute as long
12	as it wasn't included in rate-base in your last rate
13	case, which none of these older ISRS investments were,
14	they're eligible to be considered by the Commission.
15	So we would simply urge you to do that. There's no
16	good reason to sit there and make us wait to begin
17	recovering these eligible investments.
18	And here's the section on income taxes,
19	which I get to skip. So that sort of summarizes my
20	points. If you have any questions, I'd be happy to
21	answer them.
22	JUDGE DIPPELL: Are there Commissioner
23	questions? Commissioner Mr. Chairman?
24	CHAIRMAN SILVEY: Thank you.
25	BY CHAIRMAN SILVEY:

1	Q. So the Company is claiming that the
2	replacements made between October 17th and June 18th
3	meet the requirements of ISRS eligibility under
4	Sections 393.1009?
5	A. Yes.
6	Q. All right. How can a Commission decision
7	on eligibility for that time period not alter or
8	modify the Commission's existing decision in
9	GO-2018-0309 and 2018-310?
10	A. Yeah. And I'm glad you asked that.
11	First of all, that prior decision deals with a
12	different period of time. We are not asking you to
13	revisit that issue. We are not asking you to give us
14	the ISRS revenue that we have foregone.
15	Since that time, that is a matter that is
16	up before the appellate courts and they will make that
17	decision. And if they decide in our favor, they can
18	provide, under 386.520, a temporary rate adjustment
19	for the period that would go up to the time that new
20	rates based on new evidence went into effect in this
21	case.
22	The thing is, the Western District Court
23	of Appeals doesn't have the benefit of the new
24	evidence that we've provided pursuant to your
25	evidentiary roadmap in this case. It's dealing with

older evidence. And so I don't think there's any 1 2 conflict with that. And if I could just give an example, we 3 4 had some of our ISRS costs under appellate review in 5 the last rate case. That didn't stop the Commission 6 from exercising its regulatory power and rebasing 7 those ISRS amounts. 8 And I think you just, from my 9 perspective, need to be very careful about allowing appellate courts to go ahead and determine what it is 10 that you can do in exercising your own rate-making 11 12 powers. You know, the courts have a mootness doctrine that over the year they had an issue raised. 13 The Commission went ahead and had another rate case, 14 exercised its rate-making power and the Court said 15 well, it looks like that's mooted; I can't provide 16 17 relief. Now it can with this special statutory section. 18 But it's the Commission that drives the 19 20 bus on how and when it exercises its rate-making powers, not the Court. And you can imagine how 21 difficult things might be if you had this ongoing 22 23 series of costs that couldn't be considered, whether it's in a FAC, whether it's in an ISRS, whether it's 24 25 in a rate case because somebody at the appellate level

is reviewing some issue based on other evidence 1 2 associated with those costs. And I don't think that's the way the 3 4 appellate courts work. I think they respond to what 5 you do, rather than you responding to what it does. So on that point, in State ex rel. 6 0. 7 Missouri Cable Telecommunications Association via 8 Missouri Public Service Commission from 1996, the 9 Court said that while a Commission decision is being appealed, the Commission cannot modify, extend or 10 issue a new order on that issue. 11 12 You know, and -- and once again, Α. Commissioner, we're not asking you to do that. We're 13 14 not asking you to change your old order in any way. You made your decision. You said we didn't provide 15 sufficient evidence to justify the inclusion of those 16 17 ISRS costs and we're not saying go back and change that decision. 18 But what's happened now is you have 19 20 another ISRS proceeding, just like commissions have had new rate case proceedings. There's new evidence 21 that has been introduced. And you do not have to 22 23 wait, just because some of these costs are under review under a different set of evidence, to go ahead 24 and defer action on this. 25

1 And like I said, if you start doing that, 2 you know, kind of where does it stop? I'm not aware of rate cases where you come into a rate case and 3 because some issue is on appeal, it's that we can't 4 5 consider these costs in this rate case. 6 I mean what happens is you move forward, 7 you exercise your rate-making powers. And if you 8 supersede the rates that were in effect, then the 9 Court will say, you know, maybe I can't provide relief because the Commission has acted. There are new rates 10 in effect based on new evidence and I, the Court, have 11 12 to respond to that rather than the Commission having to say I can't move forward and exercise my 13 14 rate-making powers because something's going on up 15 here. Okay. So in that case we decided 16 Ο. 17 eligibility. And in this case you're arguing eligibility. So how is that different? 18 It's different because we're arguing it 19 Α. 20 on the basis of new evidence. We're arguing it on the basis of the evidence that we developed pursuant to 21 the evidentiary roadmap that you gave us. This is 22 23 evidence that's not included in the appeal. It's not evidence that can go ahead and be considered by the 24 Western District because it wasn't in the last case. 25

But it is in this case now. 1 2 And my point is you don't have to defer your rate-making powers to not consider this evidence 3 and to go ahead and say we're stuck and frozen in time 4 until appellate courts decide something about this 5 6 past period. 7 Like I said, if the Court upholds the 8 Commission, you know, well, then it will be a moot 9 issue, to use that word. And if it should rule in favor of us under 386.59-- or 520, it would provide a 10 temporary rate adjustment for the period between when 11 12 your last order went into effect and when a new order approving ISRS went into effect. 13 14 So there's a mechanism there, and that 15 mechanism was basically designed to address the very mootness issue that parties kept on running into when 16 17 the Commission would go forward, exercise its rate-making power based on new evidence in a rate case 18 or whatever and decided new rates while the Court was 19 20 still considering an appeal involving, you know, some element of cost of revenues that is now involved and 21 superseded by the rate case. 22 23 Q. So to be eligible for ISRS under Section 393.1009, the project needs to demonstrate those two 24 factors in the statute to be installed to comply with 25

1 state or federal regulation or to be in a worn out or 2 deteriorated condition. So how do the cost avoidance 3 studies for the projects that you include for these 4 plastic replacements demonstrate either of those two 5 statutory requirements?

A. Well, I think what the cost avoidance studies do is they're directly responsive to Western District's, you know, opinion that we had a remand proceeding on where it said I want the Commission to determine what costs, if any, are associated with replacing plastic.

And, you know, we had 10 studies in our last ISRS case that tried to verify that there was no cost. Now we have 509 studies that verify that by re-using that -- or by replacing that plastic rather than re-using it, there is no added cost; in fact, it reduces ISRS charges and costs. And as I said, the Staff has -- has agreed.

Now, as far as meeting the standards, you determined in the last rate case that our bare steel and cast iron replacement programs were indeed replacing worn out or deteriorated -- worn out or deteriorated facilities and that they were necessary to comply with safety requirements.

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So I think you've decided that once and I

1 think the evidence that we've provided with the 2 engineer we're going to have testify today, what we 3 talked about in our Direct Testimony indicates that 4 these facilities are definitely worn out or 5 deteriorated. 6 I mean almost everything deteriorates

7 with age. I'm a prime example of that. Whether 8 you're talking about people or you're talking about 9 facilities, they deteriorate with age. And when 10 they've gone 10, 20 years past their estimated useful 11 life, I think you can fairly conclude that these are 12 worn out or deteriorated in compliance with that 13 statute.

I mean when our guys go down and they want to remove a cast iron main in Tower Grove Park and they go down and they try and dig it up and it crumples, you know, into a pile of dust, you know, that's just an indication that it's worn out or deteriorated.

That's why PHMSA sent the Commission I think a letter, sent utilities letters saying these kind of facilities have demonstrated some real risk and real problems and you need to go ahead and replace them. And I think they specifically mentioned the ISRS mechanism as the kind of thing that makes that

possible. 1 2 So I don't think there's any question and, you know, our engineer will be happy to tell you 3 that he knows that this cast iron bare steel is 4 deteriorated with metaphysical certitude. There's 5 6 absolutely no question and we need to go ahead and get 7 it out sooner rather than later. 8 Q. Yeah, but I think the question is about 9 the plastic components that we're talking about. Well, and what we've done with the 10 Α. plastic components is we've done what the Court told 11 12 us to do and we've determined what the cost of those plastic components were. And if we were trying to 13 14 recover costs associated with those plastic 15 components, I think we might have a problem. 16 But we're not trying to recover costs. 17 We are, by replacing that plastic rather than re-using 18 it, reducing our ISRS costs and charges compared to what they would have been incurred if we'd actually 19 20 tried to re-use that plastic. So are you going to be arguing that the 21 Ο. costs are incidental? 22 23 Α. Yeah, I think they're incidental. That the costs are incidental or that the 24 0. components themselves are incidental? 25

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1	A. I think the replacement plastic in many
2	of these instances is incidental. But but we're
3	not incurring costs to replace it. We are avoiding
4	costs to replace it. And you folks are well aware of
5	the avoided cost concept. And you can't sit there and
6	say this plastic is causing a cost that we're trying
7	to recover in our ISRS when it's not.
8	Getting rid of this plastic, you know,
9	because replacing it rather than re-using it
10	reduces costs, it's a freebie. I mean, you know
11	and and we're avoiding all of the problems
12	associated with trying to re-use this plastic and have
13	a, you know, sort of Rube Goldberg type of
14	distribution system where you have a main here and
15	you're trying to take it up here and putting joints
16	on.
17	And not only are we able to avoid that
18	kind of situation, but we're able to save the customer
19	money in the process. That, to us, is a fantastic
20	result and justifies including everything we have in
21	our ISRS.
22	I mean if you wanted to say what do I do
23	about the plastic, you could say since you've incurred
24	a negative 1.6 million with replacing that plastic, I
25	want to exclude all impacts from the plastic, you'd

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1	probably increase our ISRS rates by 1.6 million.
2	We're not suggesting that you do that, but certainly
3	there is no basis no economic basis for not
4	including them in our ISRS filing.
5	Q. Does the Company have an internal policy
6	for determining which inc incidental costs are
7	expensed versus which are capitalized?
8	A. Sure. Yeah. I mean, we have a very
9	robust system for doing that and it's really tied
10	to
11	Q. And how do you determine which ones are
12	expensed and which ones are capitalized
13	A. Well
14	Q as it pertains specifically to
15	incidental expenses?
16	A. Well, I think the general rule is that
17	you look at what the person is working on and are they
18	working on a capital project or are they, you know,
19	working on a non-capital project. For example, all of
20	our people that go out and do leak surveys and that
21	sort of thing, they're not working on capital
22	projects, so they get completely expensed.
23	When you look at our engineers, most of
24	our engineers are doing construction, planning,
25	drafting and mapping so most of their costs are going

to be allocated to capital. 1 2 Okay. Those are all my questions for 0. 3 now. Thank you. 4 JUDGE DIPPELL: Thank you. Commissioner Kenney? 5 6 COMMISSIONER KENNEY: Yeah. Thank you. 7 BY COMMISSIONER KENNEY: 8 Q. Just going back with the Chairman's 9 questions, I appreciate your cost efficiency study and I'm very sympathetic to the process. And I watched 10 Spire, Missouri Gas, I've watched them install pipe, 11 12 splice pipe, replace pipe and that makes a lot of sense and I can understand the reasoning. 13 But how do you get by the Court's 14 15 decision that it has to be worn out or deteriorated? Because your tes -- the testimony was so sparse on that 16 17 that this is worn out and deteriorated. It has 18 nothing -- that's the reason it was kicked back. Ιt was not because of a cost savings. And I'm -- I'm --19 20 hey, I understand and I agree with that. I can support that. But how do we get by that argument 21 that's being made? 22 23 Α. Well, I -- I think how you get by it is you look at the fact that to the extent any of these 24 plastic facilities aren't worn out or deteriorated, we 25

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1	need to determine what it costs to replace them rather
2	than re-use them.
3	Q. Well, but you your witnesses don't
4	make mention of that they're worn out or
5	deteriorated. That's what surprised me. Just a
6	statement they're worn out or deteriorated, I
7	that's that meets that criteria.
8	A. I I guess, Commissioner, what I'm
9	saying is they didn't spend much of any time on
10	talking about the plastic being worn out or
11	deteriorated because while some of it may be, some of
12	it may be old enough that you could go ahead and say
13	that.
14	That issue kind of became irrelevant
15	because the Court determined, you know, I'm not at all
16	convinced that this plastic, you know, is is worn
17	out or deteriorated. So tell me, Commission,
18	determine what are the costs associated with replacing
19	that plastic.
20	And what we've done with these 509
21	engineering studies is go ahead and say when we
22	replace this plastic rather than re-use it, you know,
23	there are usually going to be cost savings. It's
24	always going to be it's not always going to be
25	cheaper to do it, but usually cheaper to do it. Where

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1	it was more expensive if you replaced rather than
2	re-used it, we took out the added expense so that
3	we're not including anything for these arguably not
4	worn out or deteriorated facilities. And when it was
5	cheaper to do it by replacing those rather than
б	re-using it, we flowed through the benefits of it.
7	So I guess my question would be that
8	given that economic analysis that Staff I think has
9	now endorsed, whether they're worn out or deteriorated
10	doesn't make any difference anymore because there's no
11	cost to getting rid of them.
12	Q. Okay. Thank you.
13	MR. ZUCKER: Well, Commissioner I'm
14	Commissioner Kenney, are you asking whether the
15	plastic is worn out or deteriorated or whether the
16	cast iron?
17	COMMISSIONER KENNEY: I'm not talking
18	about cast iron. I just remember when we had
19	discussion about the plastic replacing the plastic
20	and and it was argued that we shouldn't you
21	know, and I I was just wanted to make find
22	that argument out.
23	MR. PENDERGAST: And I apologize. I
24	thought you were on the plastic. And if you're on the
25	cast iron

1 COMMISSIONER KENNEY: No. I'm not on the 2 cast iron. I'm just --3 MR. PENDERGAST: Oh, you're not. Okay. COMMISSIONER KENNEY: No. I -- I 4 5 understand that process. I was just talking about the 6 plastic. 7 MR. PENDERGAST: Okay. Okay. 8 COMMISSIONER KENNEY: And you were --9 MR. PENDERGAST: And that's why, you know, we -- we don't think it merits a lot of 10 discussion because there's no cost associated with 11 12 getting rid of it. COMMISSIONER KENNEY: All right. 13 Thank 14 you. 15 JUDGE DIPPELL: Commissioner Rupp, did you have any questions? 16 17 COMMISSIONER RUPP: No, I didn't. 18 CHAIRMAN SILVEY: I have a follow-up. JUDGE DIPPELL: Mr. Chairman. 19 20 CHAIRMAN SILVEY: Thank you. BY CHAIRMAN SILVEY: 21 22 So back on that point that the 0. 23 Commissioner was just talking about, in the Court's 24 decision in footnote five it says, We recognize that the replacement of worn out or deteriorated components 25

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1	will, at times, necessarily impact and require the
2	replacement of nearby components that are not in a
3	similar condition. Our conclusion here should not be
4	construed to bar to be a bar to ISRS eligibility
5	for such replacement work that is truly incidental and
6	specifically required to complete the replacement of
7	worn out and deteriorated components.
8	However, we do not believe that Section
9	393.1009 sub 5, sub A allows ISRS eligibility to be
10	bootstrapped to components that are not worn out or
11	deteriorated simply because they are interspersed
12	within the same neighborhood system of such
13	components.
14	So going back to my question, how are we
15	determining that they are truly incidental and
16	required for the replacement of the ones that are
17	clearly worn out and deteriorated. Right? So if
18	you if you have to replace say a joint and I'm
19	not an engineer so I'm just trying to conceptualize
20	this in my head.
21	So if you have to replace something, I
22	would assume that the components that connect to what
23	you're replacing would be incidental. But the
24	components that attach to that component, probably
25	not, at least in my mind. So how far out is the

1 epicenter from the worn out and deteriorated component 2 to when it no longer becomes incidental? Yeah. Well, I -- I can say on a more 3 Α. broad basis that none of these plastic facilities are 4 5 being replaced just to replace them. They're all 6 being replaced rather than reused because we need to 7 do that in conjunction with a main replacement 8 program. 9 Now, the Court may say, that, you know, once you start replacing a certain number of them at a 10 11 certain distance, we don't think it's incidental 12 anymore. But what we did was say, okay, we're going to go ahead and look at what the Western District I 13 think told the Commission to do. And that's if it's 14 not something that qualifies as incidental, tell me 15 what the costs are for replacing it. 16 17 And if it has a zero cost, if it has a negative cost, you do not have any -- from my 18 perspective -- policy or economic basis for saying I 19 20 need to go ahead and reduce ISRS costs and charge us for these non-existing costs. 21 22 Well, the Court clearly contemplates that Q. 23 there's a difference between what is incidental for replacement and what is being bootstrapped and not 24 necessarily necessary. So in the Company's mind where 25

is that threshold between when it becomes -- when it 1 2 crosses from incidental to being bootstrapped? You know, I would say that, you know, 3 Α. it's -- it's, you know, going to depend on a wide 4 5 variety of factors that I'd kind of be foolish to try 6 and set something out that does that. And -- and, you 7 know, we haven't tried to go ahead and make that 8 determination now that we have gone ahead and done 9 something that the Court never saw. It never saw this the first time this was 10 appealed. It never saw this cost analysis. It never 11 12 knew that you actually saved money by replacing these plastic facilities rather than re-using it. That's 13 14 what we tried to go ahead and demonstrate in the last rate case. Is -- the Commission said, Chairman, not 15 16 qood enough. 17 So we went ahead and said okay, fine. We'll do what you said. If we want to renew this 18 argument, we'll evaluate each and every replacement 19 20 project to determine what the impact is of replacing plastic. 21 22 We have now done that. If replacing 23 plastic had a cost, we eliminated that incremental cost. And if it saved us money, we flowed those 24 savings through to customers. And I don't think 25

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1	there's anything in the Western District Court of
2	Appeals opinion that says you have to ignore economic
3	reality, you have to ignore what's actually happening
4	when these projects are undertaken and when you're
5	replacing some plastic rather than re-using it.
б	Q. But is there anything in the decision
7	that justifies going beyond the statute?
8	A. Well, I I don't think you're going
9	beyond the statute. I think you're falling squarely
10	within the statute when you're you know, to say we
11	have to eliminate a cost because you incidentally
12	replace some plastic in connection with this would be
13	to say I don't care if that replacement of plastic
14	caught costs nothing, I don't care if that
15	replacement of plastic actually saved money. I
16	someha somehow have to allocate some cost to it.
17	And I don't think from an avoided cost
18	standpoint, which this Commission has well recognized
19	in the past, from a cost causation standpoint that
20	you're under any requirement to go ahead and respond
21	to the Western District in a way that says we've
22	ignored economic reality here at the Commission and
23	we're just going to disallow some costs to disallow
24	some costs that really aren't costs at all.
25	Q. So insofar as the Court has contemplated

there is a difference between what is incidental and 1 2 what is bootstrapped, the Company is not taking a position on where that -- the line is? 3 Well, I -- I -- I would venture to say 4 Α. 5 that most of these are incidental in nature, depending 6 on how you want to read the mind of the Court in what 7 it had, but --8 Q. What is the Company's threshold for 9 incidental? Well, I mean, you know, since we've done 10 Α. engineering studies and we've shown that replacing 11 12 this plastic saves customers money and it doesn't have any net cost to it whatsoever, we haven't been very 13 14 concerned about the incidental aspect of it because we 15 are saving our customers money. There is no cost 16 associated with replacing this plastic, period. 17 There -- there's no cost. Well, I'm certainly familiar with the 18 0. difference between attaining policy goals and 19 20 following the statute. I just struggle from a regulatory perspective with knowing how to handle that 21 situation when the statute clearly lays out, the case 22 23 law clearly contemplates. And then you're coming at me with an argument of well, but it's -- it saves 24 money, which is a greater goal. It seems like that's 25

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more of a valid -- value proposition than actually 1 2 statutory construct. I'm -- I'm -- I'm -- and what we've tried 3 Α. 4 to do is be completely responsive to what the Western 5 District said you should do. And what they said you 6 should do is let me know what costs -- excuse me, what 7 costs are associated with taking this plastic out of 8 the ground. Whether it's incidental or not, I want 9 you to determine what those costs are. And I'm just here to tell you, Chairman, 10 based on 509 engineering studies, there's no cost. 11 12 It's a freebie. And -- and there's nothing in the ISRS statute that I think you can construe to say, you 13 know, disallow costs whether those costs exist or not. 14 15 0. Okay. Thank you. JUDGE DIPPELL: Any other Commissioner 16 17 questions? OUESTIONS BY JUDGE DIPPELL: 18 Okay. I have just a couple more. 19 Q. 20 Α. Sure. And I don't want to beat a dead horse 21 0. here, but I just want to make sure that I understand 22 23 your -- your argument. 24 So is the Company saying that because the plastic has a negative cost, it doesn't -- you don't 25

have to reach the point of worn out or deteriorated 1 2 because the Company is not asking to be reimbursed for any costs associated with that plastic? Is that --3 I think that's basically correct, yes. 4 Α. It's -- it's -- it's a freebie, it's a non-cost 5 6 proposition and, therefore, there's nothing to exclude 7 from the ISRS. And if you wanted to exclude from the 8 ISRS the costs associated with replacing this plastic, 9 it would be a negative cost of 1.6 million and you would need to increase the ISRS by that amount. 10 We haven't asked to do that, but that's how you would go 11 12 ahead and say I want to exclude the costs associated with replacing rather than re-using this plastic. 13 So the Company could have come in here 14 0. with just the steel and cast iron, ignored the plastic 15 and it would have been 1.6 million dollars more? 16 17 Α. If -- if -- if we had said based on our engineering studies we want to reflect in our ISRS 18 what the impact of replacing this plastic was rather 19 20 than re-using it but we've excluded the plastic, we'd have to say increase our ISRS rates by 1.6 million. 21 22 Okay. And then back to the cast iron and Q. 23 the steel and the worn out and deteriorated. What specifically was your evidence with regard to that 24 that the cast iron and the steel -- we've been talking 25

1 today about what we all know, but we're in the 2 situation where we have to have evidence. We can't 3 just know it.

A. Yeah. And -- and we relied pretty extensively on the Commission's own finding in the last ISRS case that these facilities were in a worn out or deteriorated condition and, that, you know, they were necessary to comply with safety prequirements.

Now, Public Counsel is choosing to re-litigate that issue and we will go -- we had some in our Direct Testimony that talked about it and we'll talk about it more in our Rebuttal Testimony now that we've seen their Direct Testimony.

15 Okay. One last question just -- and this 0. is just -- I'm -- I'm asking for free legal opinions 16 17 here. So in the Commission's order denying the ISRS 18 costs that are on appeal, is it your interpretation of the Commission's order that they deemed the costs to 19 20 be ineligible or that they said that there wasn't enough evidence to determine eligibility or does that 21 matter? Does it matter? 22

A. I -- my own view is that if you look at how that case progressed and what the Commission said in its Report and Order, I think that they thought we were on the right track as far as these engineering
 cost analyses that we were doing. Analyses that no
 party has ever disputed even though we've done them a
 number of times now.

And so when the Commission said if you want to renew your objective of recovering these plastic facilities that really don't have a cost, we want you to do this kind of analysis for each and every project.

And so like I said, we took what the 10 Commission said very seriously. We went out and we 11 12 did the analysis for each and every project, took 509 of them to do it. The Staff was very cooperative in 13 looking at the analysis. They were very cooperative 14 in suggesting enhancements that would facilitate their 15 review. And in the end, I think we did what the 16 17 Commission's evidentiary roadmap told us it wanted us to do. 18

Okay. And one -- one last thing. 19 Ο. In 20 your position statement on page 3 we're -- under the topic of it's -- it's B, If a party believes that 21 certain costs are not eligible for an inclusion in an 22 23 ISRS charges to be improv-- approved by the Commission 24 in this proceeding, what are those costs and why are 25 they not eligible for inclusion -- it's that issue.

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1	And the furt the bullet point down
2	there talks about OPC's proposal to disallow costs for
3	projects that involve the replacement rather than
4	re-use of plastic facilities simply ignores the
5	numerous cost studies that have demonstrated that such
б	replacements serve to reduce rather than increase the
7	Company's ISRS costs and charges and is based on the
8	discredited theory that such facilities are not worn
9	out in in a worn out or deteriorated condition.
10	When you say based on a discredited
11	theory, are you discussing discredited by your
12	evidence or discredited somewhere else?
13	A. Well, I think it's discredited by our
14	evidence, but I was referring primarily to this
15	Commission's own finding in its last Report and Order.
16	Q. Okay. Thank you.
17	JUDGE DIPPELL: Seeing no more questions
18	for you then, thank you very much, sir.
19	MR. PENDERGAST: Thank you very much.
20	JUDGE DIPPELL: Okay. I think then we
21	are ready for Staff.
22	MR. THOMPSON: Thank you, Judge.
23	May it please the Commission. January
24	2019 Spire East filed its application and tariff
25	seeking increased annual ISRS revenues of 9,203,991

On the same day, Spire West filed its 1 dollars. 2 application and tariff seeking increased annual ISRS revenues of 9,769,606 dollars. 3 Staff has completed its audit and 4 5 recommends that the Commission grant Spire East an 6 annual ISRS revenue increase of 6,480,670 dollars and 7 to Spire West an annual ISRS revenue increase of 8 6,563,189 dollars. Those numbers are going to change 9 because the tax issue has been resolved and I do not yet have the new calculations from the auditors. 10 11 But from Staff's perspective, there were 12 two issues in this case. As I said, the tax issue has been resolved. There remains one issue. 13 The 14 applications contain certain transactions that were 15 presented to the Commission in Spire's last ISRS 16 application and whose recovery was denied by the 17 Commission. Spire appealed that determination and that is now pending. 18 Since the ISRS recovery of those 19 20 transactions is now before the Court of Appeals, Staff 21 contends that the Commission lacks jurisdiction to consider the ISRS eligibility of those transactions. 22 23 Staff filed a Motion to Dismiss in each case, bringing that issue with appropriate citations of authority to 24 the Commission. And Staff's calculation of the 25

appropriate annual ISRS revenue increase for Spire
 East and for Spire West that I just mentioned excludes
 those transactions.

In its Motions to Dismiss, Staff cited 4 5 Reynolds versus Reynolds for the proposition that as a 6 general matter, upon filing of a Notice of Appeal, a 7 trial court losses almost all jurisdiction in a case. 8 Reynolds was a dissolution of marriage case. The 9 issue was a nunc pro tunc order issued by the trial court after the Notice of Appeal had been filed. 10 That order was held to be improper because it changed the 11 12 property division rather than simply correcting a 13 clerical error.

14 As recently as 2015, the Southern District of our Court of Appeals cited Reynolds for 15 the same proposition that we have cited it for in the 16 case Nicholson versus Surrey Vacation Resorts, which 17 18 is at 463 S.W. 3d 358. Reynolds itself had cited an earlier case, State ex rel. Stickleber versus Nixon, 19 20 which held that a court was without authority to grant a Motion for Change of Judge after a Notice of Appeal 21 has been filed. There are also earlier cases that say 22 23 the same thing.

Ren-- another case, Top Craft, Inc.
versus International Collection Services, 258 S.W. 3d

488, explains that -- and I quote -- the general rule 1 2 against simultaneous trial and appellate court jurisdiction exists for a good reason. We need not 3 even begin to list illustrations why the alternative 4 5 would be practically unworkable. 6 Spire filed a lengthy response to Staff's 7 motions raising a number of arguments, none of which 8 explain why this principle would not be applicable 9 here. Staff contends that it does apply here and that Spire has not shown that it does not. 10 11 Mr. Pendergast in his opening statement, 12 in response to questions from the Bench, spoke about rate cases and how the fact that something's on appeal 13 has never stopped the Commission from proceeding with 14 a rate case. If you think about it, however, it's 15 because of a difference in the time period involved. 16 17 It's kind of like taxes. In taxes, every year is a new cause of action. So the fact that a decision was 18 made on my 2019 taxes wouldn't stop me from raising 19 20 the same issue in 2020. So in a rate case, you're being asked to 21 set new prospective rates, rates that are going to 22 23 apply in the future. So the fact that the last rate 24 case is on appeal doesn't stop you from deciding what

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the future rate's going to be for a new period.

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Consequently, the arguments about rate cases simply 1 2 have no applicability here. It's also Staff's position that the 3 overhead issue raised by the Office of the Public 4 5 Counsel is properly a rate case issue. If you look at 6 Mr. Schallenberg's testimony, you'll see that he talks 7 about prudence. We know for a fact that prudence is 8 not an issue in an ISRS case. The -- the issues in an 9 ISRS case are eligibility and the accuracy of the calculations. 10 11 Staff is going to present five witnesses 12 in this case. J Luebbert is Staff's policy witness. Kim Bolin and Keith Foster are auditors; they will 13 answer any questions you have about auditing matters, 14 including computations. Chuck Poston is an engineer. 15 He will talk about engineering matters. And finally 16 17 Dave Sommerer is Staff's rate design witness. Thank 18 you. JUDGE DIPPELL: Are there questions for 19 20 Mr. Thompson? Mr. Chairman? BY CHAIRMAN SILVEY: 21 22 Just real quick. Does Staff think that Q. 23 the cost avoidance studies demonstrated that there was a worn out or deteriorated condition for the projects 24 which included plastic? 25

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1	A. Yes. Staff does believe that.
2	Q. And why does Staff believe that?
3	A. Staff accepts the argument that
4	Mr. Pendergast gave you that where the cost is zero or
5	negative, that it doesn't matter. In other words, the
6	ISRS is a way for the Company to recover money without
7	having to go through a general rate case for certain
8	capital improvements; namely, the replacement of worn
9	out mains and other distribution infrastructure.
10	So if what was replaced cost nothing,
11	then it doesn't matter because you're not asking the
12	ratepayers to pay more money for something that
13	doesn't fit within the eligibility requirements. If,
14	in fact, what was replaced reduces the amount that
15	you're asking the ratepayers to pay, then Staff views
16	that as a good thing.
17	So it could be that the Court of Appeals
18	will decide that that line of reasoning is wrong. In
19	that case, we're all back to square one again. But
20	Staff accepts at this point that where the plastic
21	pipe that repla was replaced does not add to the
22	ISRS request in terms of the amount of money requested
23	or even reduces it, then it's permissible.
24	Q. Okay. Thank you.
25	JUDGE DIPPELL: Are there other

Commission questions for Mr. Thompson? 1 2 COMMISSIONER KENNEY: No, thank you. BY JUDGE DIPPELL: 3 I just have a couple for you. 4 Q. 5 Α. Yes, ma'am. 6 Ο. So just to clarify again, what is 7 currently in -- in Staff's current recommendated --8 recommendation for the ISRS amount, what is included 9 or excluded from that? So that doesn't include the old request. I'm calling it the old request. 10 11 Α. Right. 12 And now the tax issue is settled, so --0. 13 Which is going to change the numbers. Α. Right. So that's not -- is there 14 Q. 15 anything else that Staff excluded? 16 Α. No. 17 Ο. Okay. Okay. That's what I wanted to Thank you. 18 know. 19 Thank you, Judge. Α. 20 JUDGE DIPPELL: All right then. We are ready for Public Counsel. 21 22 MR. CLIZER: May it please the 23 Commission. Spire cannot collect costs through an 24 ISRS unless they prove those costs are ISRS eligible. 25 This is perhaps the most basic and fundamental aspect

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of an ISRS application. 1 2 The problem in this case is that Spire has failed to prove that all of its costs are, in 3 fact, ISRS eligible. Specifically, Spire has failed 4 5 to prove that the replacements it made meet the 6 definition of utility -- gas utility plant project, 7 which is a requirement for ISRS eligibility, and they 8 have failed to prove that their overhead costs are 9 justified. 10 Let's go through both of those in turn. With regard to the failure to prove that the pipes 11 12 that are replaced are ISRS eliqible, the problem is a fairly simple one. They simply have put forward no 13 14 evidence to show that any of the pipes they released are worn out or in a deteriorated condition. 15 Now, just real quick, Mr. Pendergast 16 17 suggested this is a new argument. It's not. We 18 actually raised this in the last case as well. But beyond that, let's discuss the reason basically for 19 20 why Spire has decided it doesn't need to put on any 21 evidence. 22 Spire has stated in its DR responses that 23 it doesn't have to prove that the pipes that are replaced are worn out and deteriorated because they 24 are, by definition, worn out and deteriorated. 25 In

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fact, they simply say that as long as they're making 1 2 replacements pursuant to their replacement program, they are de facto worn out, deteriorated. 3 The problem is that this has been 4 5 directly contradicted by the Missouri Supreme Court. 6 And I'm going to quote -- this is from the Verified 7 Application and Petition of Liberty Energy Midstates 8 Corp. versus Office of Public Counsel. The -- this 9 case, the Supreme Court basically explains what the definition of deteriorated was. 10 And it stated at the end, The PSC erred 11 12 in relying upon its presumption that any change to a gas utility plant project qualifies for an ISRS 13 surcharge. Only infrastructure which is in a worn out 14 15 or deteriorated condition, as stated herein, is eligible for an ISRS surcharge. Hence, the PSC's 16 order is not lawful because it is contrary to the 17 plain language of the statute, which limits projects 18 that qualify for an ISRS surcharge. 19 20 So as you can see, it's very simple. You have to prove that the pipes you replace are worn out 21 and deteriorated in order for you to get ISRS 22 23 recovery. And, again, Spire has simply put forward no evidence on that point. 24 And it's not like that's -- it's not like 25

there isn't evidence they could have put forward. For example, Missouri American Water is another company that has an ISRS. It's a different statute, but it's essentially the same kind of rules. The way that they've solved this problem in their last case -because we raised this to them. We said how do you know the pipes are worn out and deteriorated?

8 Well, they said, we have a program that 9 tracks the number of leaks we have in our lines. And enever we have -- whenever we have so many leaks 10 within a certain section of pipe within a certain time 11 12 limit, we go and replace that pipe. And we at the OPC, we said, yeah, actually that makes sense. If you 13 14 have pipes that are leaking constantly, they're 15 probably worn out and deteriorated. Yeah, we're okay with that. 16

17 So what about Spire? Well, we asked Spire where is your leak reports? And they basically 18 said all the leak repair that we're doing is in the 19 20 blanket work orders, which is something you heard Pendergast say just here today. Whenever they're 21 doing leak repairs, whenever they're doing repairs for 22 23 the pipes, they're putting the blanket work orders. Which is why we are not challenging the blanket work 24 25 orders. If they're repairing leaks, they're probably

worn out and deteriorated. 1 2 But what about the other thousands of feet of pipe, literally miles and miles of pipe that 3 they replaced? If it's not leaking, what other 4 5 evidence do they have? You know, they could have gone 6 out and gotten physical evidence. They could have 7 tested the pipes, taken small samples, just said is 8 this corroded? Is there signs of graphitization? Is 9 there signs of other deterioration? But they didn't. They didn't put on --10 they didn't give us any evidence of anything they 11 12 replaced outside of the blanket work orders that's actually worn out and deteriorated. And that's the 13 problem we have. It's a very, very simple one. 14 15 Now, I'm going to address this cost thing 16 that's -- that's been brought up here. And the first 17 thing I want to address is Mr. Pendergast -- or rather I should just say Spire has -- has made the argument 18 that there was no costs involved in replacing plastic 19 That's -- that's simply not true. I mean, the 20 pipes. only way that's true is if some magic fairy is coming 21 out, waving their wand and the pipes are coming out or 22 23 being replaced, you know, for free. 24 That's not, in fact, the case. We know 25 that they spent money to replace plastic pipes because 1 that's what they're trying to collect in this ISRS 2 case. If they didn't spend money, if they had no 3 costs, we would not be here.

Their argument is we had no costs because 4 5 we compared what we did spend to some hypothetical 6 situation where we could have spent more, we could 7 have acted essentially imprudently by spending more. 8 And because we didn't act imprudently, therefore, we 9 had no costs. That doesn't make any sense, to me at least. And I -- I would love to have somebody explain 10 it to me in a way that could make sense. 11

12 The simple fact of the matter is Spire spent money replacing plastic pipes. And we know that 13 because that's what they're here trying to collect. 14 Those pipes weren't worn out and deteriorated and the 15 Courts have told us they cannot collect those through 16 an ISRS. They can still collect it through a rate 17 case. We're not challenging that. They just can't 18 collect it through an ISRS. 19

I urge the Commission, if it has any other questions on this, to address those to our expert witness, Mr. John Robinett. He knows a lot about this issue. He's worked on these cases several times now and is an excellent resource for -- for understanding this particular problem.

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1	So turning to the second problem that the
2	OPC identified, the problem with Spire's overhead.
3	Okay. So overheard and this is explained in the
4	Direct Testimony of our other witness,
5	Mr. Schallenberg. Overhead represents the ongoing
6	business expenses a company incurs which are unrelated
7	to labor and material costs. They're the costs that a
8	company has on a day-to-day, you know, business
9	operating standard. They're normally a fixed cost,
10	one that generally doesn't go up and down very often
11	and one that generally should make up a rather small
12	percentage of a company's overall costs.
13	The problem here is that Spire's overhead
14	costs are making up 50 percent or more of the total
15	costs that are being incurred for each of these
16	projects. What that means is if you take the cost of
17	all the pipe that Spire installed and all the costs
18	that they paid in labor to install that pipe and all
19	the costs that they paid for the tools to install that
20	pipe, which is all separately listed as line items on
21	their individual analyses, and you add up all those
22	costs, it is still less than the amount they're
23	charging in overhead, which we think is utterly
24	ridiculous.
25	I mean, it literally means that for every

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million dollars Spire spent on replacing pipes, they 1 2 spent a million dollars more just for the increase to their day-to-day operations related to just these ISRS 3 4 projects. That's on a project-by-project basis essentially. 5 6 I really can't explain any clearer why I 7 think that's a problem, which again, is why I would 8 just recommend that if the Commission has questions, 9 they address them to our expert I've already identified, Mr. Schallenberg. He's -- he's an 10 accounting master with decades of years understanding 11 12 this issue and he's every well equipped to answer any questions you might have on that. 13 14 I will also say, because it has been 15 brought up, whether or not this should be addressed here in an ISRS case. The OPC's position is 16 17 essentially that Spire cannot prove the costs are ISRS 18 eligible because they have not proven -- provided evidence to show that they are, in essence. 19 20 If the Commission is to find that this should wait for a prudence review case, then the OPC 21 will pursue it there obviously. We're not letting up 22 23 on the issue, of course, is essentially what I'm saying there. 24 25 Just to close, I'm going to touch on a

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1	few other issues. We've heard on the Motion to
2	Dismiss. I think that Mr. Thompson has explained that
3	issue exceptionally well and I really can't add
4	anything to that. The tax issue hopefully will now be
5	settled to some degree, so I won't address that.
6	Which leads me just to one last thing.
7	And it's I want to drive home a point that
8	sometimes gets lost here. This ISRS proceeding is not
9	about whether or not Spire can collect or whether they
10	should, in fact, be doing these replacements. They
11	should. That's that's definitely the case.
12	Spire should be making the replacement it
13	needs to make because it's required to. It's required
14	to replace cast iron. It's required to replace bare
15	steel. The question here is simply and solely should
16	they recover through the ISRS or should they recover
17	it through a rate case. And in order to recover the
18	costs of the ISRS, they have to prove its ISRS
19	eligible. If they don't, it goes to a rate case.
20	The OPC isn't saying they shouldn't do
21	it, the OPC isn't saying they can't collect it. It's
22	all a matter of when it gets collected. And the when
23	should be in a rate case. And that's fairly it.
24	JUDGE DIPPELL: Questions, Mr. Chairman?
25	BY CHAIRMAN SILVEY:

1	Q. Okay. So kind of on that last point. So
2	if the Company were to decide to perform replacements
3	that cost more because they're going to come back and
4	do it in a rate case instead of during these ongoing
5	ISRS projects, you kind of alluded to the fact that
6	you would argue that that's imprudent.
7	A. Yes.
8	Q. So how are they supposed to recover? If
9	you're saying they can't recover during ISRS and if
10	they do it the way that you believe the statute
11	dictates they do it, it's imprudent
12	A. This is an important point. We have
13	never stated they're supposed to repla re-use
14	plastic. That is not our position. Our position is
15	they can't recover the cost to replace it in ISRS. If
16	it's more prudent to do the replacements, they should
17	do the replacements. They should then go to a rate
18	case to collect the money for it.
19	Q. So you would or would not argue that
20	those costs were imprudent, being higher than they
21	would have been had they been done during the same
22	projects that were recovered for ISRS?
23	A. We want Spire to act prudently. If
24	Spire's avoided cost studies shows that it was more
25	prudent for them to have replaced as rather than

re-used, then they should have replaced because that 1 2 was the prudent course of action. But prudency is not a question for an ISRS, which the other parties have 3 4 themselves pointed out. 5 The fact that it was more prudent for 6 Spire to have done replacement of plastic as opposed to re-use of plastic, that's fine. That's not a 7 question of el-- eligibility for an ISRS. It's just 8 9 not ISRS eligible. So you're suggesting that physically 10 0. during these projects, certain components, the costs 11 12 associated with replacing them, should be recovered through the ISRS and certain components should not be 13 14 recovered during ISMS -- ISRS but recovered during the next rate case? 15 16 I am saying that anything that Spire can Α. 17 prove is ISRS eligible they're entitled to recover. 18 But they have to actually prevent -- sorry, provide evidence to prove that point. 19 20 Ο. Okay. Thank you. JUDGE DIPPELL: Ouestions? 21 MR. CLIZER: Was that clear? I'm sorry. 22 23 COMMISSIONER COLEMAN: Clear as mud. JUDGE DIPPELL: That's all right. Did --24 25 COMMISSIONER COLEMAN: I said it was

clear as mud. 1 2 JUDGE DIPPELL: Did you have any additional questions, Commissioner? Okay. Let me 3 4 look -- look at my list here for you. 5 BY JUDGE DIPPELL: 6 Ο. Is there --7 COMMISSIONER COLEMAN: We get you. 8 MR. CLIZER: I hope so. 9 BY JUDGE DIPPELL: Is there somewhere in your testimony that 10 0. Public Counsel provided a figure of what you thought 11 12 was recoverable as an ISRS? Oh. Regrettably, no. We weren't 13 Α. 14 actually able to crunch the numbers ourselves. We 15 have been -- we have a lot of cases going on. 0. I -- I --16 17 Α. As you know, empire is coming up and our experts are working on that just as hard as this. 18 Okay. So what you're challenging --19 Ο. 20 you're -- you're not challenging the blanket work orders with regard to whether that -- those pipes were 21 worn out and deteriorated, but you would still 22 23 challenge whether or not overhead in those blanket work orders should be included? 24 25 Α. I would say that's a fairly accurate

1	statement. And just to be clear, we're only
2	challenging replacements that were made. The
3	relocations, cathodic protection that might have
4	occurred in the blankets, we're also fine with that.
5	Again, it's because Spire actually came
б	to us and they said here are the relocation orders
7	that we received. And we said yep, those are
8	that's evidence. So we're okay with the relocations,
9	cathodic protection and any replacements made to
10	actually leaking pipes.
11	Q. But not the overhead?
12	A. Right.
13	Q. Okay. And
14	A. Also I'm sorry. I cut off.
15	Q. No, go ahead.
16	A. I also wanted to make clear, we're we
17	have no problem with the capitalization aspect of the
18	overhead either. This is simply and solely an amount
19	thing. We're not challenging the fact they can
20	capitalize it. That was a point that was brought up
21	in Pendergast. I just wanted to make sure that was
22	clear.
23	Q. So how does the percentage of the total
24	costs that the overhead is, how does the
25	reasonableness or unreasonableness of that relate to

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1	whether or not the pipe was worn out and deteriorated?
2	I mean the
3	A. What are you saying the over how
4	does overhead relate to whether the pipes are worn out
5	or deteriorated?
б	Q. No.
7	A. No.
8	Q. You in the testimony, there was
9	discussion about well, this overhead is unreasonable
10	because it's such a great percentage of the total
11	cost. And I was missing a step then that led me to
12	say oh, well, since that's unreasonable, it shouldn't
13	be included in a ra ISRS.
14	A. I see. Essentially our argument is
15	simply that Spire has to prove the eligibility of all
16	of its costs and, therefore, would have to prove the
17	reasonableness of all of its costs. This is and I
18	can't well, no. I can quote the statute. I lied.
19	I would quote generally the 393.150.2.
20	At any hearing involving a rate sought to be
21	increased, the burden of proof to show that the
22	increased rate or proposed increased rate is just and
23	reasonable shall be upon the gas corporation, and then
24	et cetera, et cetera, all the other corporations.
25	Our point is essentially just that that

includes an ISRS case. They have to prove that their 1 2 costs are reasonable. If they can't prove that, then they shouldn't be allowed to include those costs. 3 Okay. Okay. Do you know if overhead has 4 Ο. 5 been included in past ISRS cases for any company? 6 Α. I'm not entirely sure I would say no, but 7 let me put it this way, it absolutely wouldn't 8 surprise me. I expect that it was. 9 Okay. Okay. I think that's all the 0. questions I have. Thank you. 10 11 COMMISSIONER KENNEY: Hey, Judge --12 JUDGE DIPPELL: Yes. I'm sorry. 13 COMMISSIONER KENNEY: -- I'd like to 14 ask -- I'd like to ask Mr. Pendergast another 15 question. JUDGE DIPPELL: Okay. That's fine. 16 17 Mr. Pendergast --MR. CLIZER: Okay. Should I -- I 18 19 should --20 JUDGE DIPPELL: Go ahead and step down. 21 Thank you. COMMISSIONER KENNEY: You can stay 22 23 seated. It doesn't matter to me. 24 JUDGE DIPPELL: You can stay where you 25 are.

MR. PENDERGAST: 1 Sure. 2 (Questions responded to by Mr. Pendergast.) 3 4 BY COMMISSIONER KENNEY: You mentioned that you followed the 5 Ο. 6 Commission's evidentiary roadmap from GO-2018-0309 and 7 0310 regarding I believe it was if Spire wants to 8 revisit the argument that the replacements were either 9 no cost or lower cost, that you could do a separate cost analysis for each project, you could provide 10 evidence that it was a worn out or deteriorated -- the 11 12 pipe or that you could argue that the plastic pipe 13 replaced was incidental or -- or replaced with the 14 components. 15 Can you tell me what per-- of those 500 individual analyses, how many of them dealt with the 16 pipe being worn out or deteriorated? Or any of them? 17 I suspect we'll have a witness that can 18 Α. probably answer that better than I can, but that it 19 20 was a mixed bag. It was a mixed bag? 21 Ο. 22 Α. I mean --23 Q. Because you have to do a -- I mean the 24 only way to know if they're worn out is to dig -- dig 25 them up.

1	A. Yeah. And what I can tell you,
2	Commissioner, is that, you know, all of these projects
3	included bare steel and cast iron main. And we know
4	with certainty that those were in a deteriorated
5	Q. I'm not worried about I'm just going
6	on a plastic pipe right now. I understand
7	A. Yeah. And then
8	Q. I don't doubt any of that. I'm not
9	A. And on the plastic pipe, you know, we
10	principally relied on the cost analysis that showed
11	there was no cost
12	Q. Okay. That's what I figured.
13	A. Yeah.
14	Q. Probably probably none on the well,
15	because you relied on the Commission and not what the
16	Court of Appeals stated. That's my that's my only
17	concern is that I understand, but it's we still
18	have to weigh that because we have to under my
19	understanding, we have to prove it was worn out or
20	deteriorated.
21	A. Well, I think that under the roadmap we
22	were given by the Commission, you need
23	Q. That was one of the options.
24	A. One of the options. And that's the
25	option that we basically took. And

1	Q. That makes sense.
2	
	A. Yeah.
3	Q. I see that. Okay. But thank you.
4	A. Thank you.
5	JUDGE DIPPELL: All right. Any other
6	questions for the attorneys?
7	All right. Seeing none then, I guess we
8	can go ahead and get started with our witnesses. And
9	Spire is first up with Mr. Kuper.
10	MR. ZUCKER: Thank you, Your Honor.
11	He Mr. Kuper is his testimony pertains to the
12	tax issue. And I'm wondering if we can just enter his
13	testimony into evidence along with Ms. Bolin's on
14	on that issue since we've settled it.
15	MR. CLIZER: We have no problem.
16	MR. ZUCKER: Would you mind, Your Honor?
17	JUDGE DIPPELL: This might be a good
18	opportunity then to take a short break so that you all
19	can discuss the admissibility of that testimony and
20	how you want to handle that, as well as the numbers
21	then. So actually let's take about a ten-minute
22	well, yeah. Let's take about a ten-minute break and
23	come back at ten till.
24	(A recess was taken.)
25	JUDGE DIPPELL: We're back on the record

after a break. The tax folks who are crunching 1 2 numbers, just go ahead and do your thing and we're going to jump ahead in the schedule then and start 3 with the second witness, who's Mr. Atkinson. 4 5 MR. BERLIN: Are we doing the second witness? 6 7 MR. PENDERGAST: Yeah. Yeah. We're not going to put Chuck up since he's the tax guy. 8 9 JUDGE DIPPELL: We'll -- we'll come back and deal with the tax issue and that evidence and the 10 numbers and everything when we -- when we get a 11 12 chance. So Mr. Atkinson, could you raise your 13 14 right hand? 15 (Witness sworn.) 16 JUDGE DIPPELL: Thank you. 17 Mr. Pendergast. I guess I should have said as the procedural order said, we -- since the 18 short time frame, we had written direct filed and then 19 20 we were going to do live rebuttal. So I will just have you, you know, present your witness and your 21 testimony like we would normally do, but then also 22 23 your live rebuttal and then we'll take cross-examination on the whole thing. Is everyone 24 25 good with that? Okay.

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1	MR. PENDERGAST: Yeah. Your Honor, on
2	the live rebuttal, we took the liberty of sort of
3	working on our live rebuttal and reducing the
4	questions I was going to ask and the answers he was
5	going to give to paper. And we thought it might
б	expedite things if I could hand out copies of this and
7	I could have him, you know, sponsor his live rebuttal
8	in written form and provide it to you. Or I can we
9	could just go through the process.
10	JUDGE DIPPELL: Well, I think we're all
11	still going to need to hear it and you know, in
12	order for the counsel and the Commission to be able to
13	answer or ask questions of their own and so forth.
14	So while I don't mind if you want to have it as a
15	follow-along or or offer it as an exhibit even, I
16	think I'd still like to hear the question
17	MR. PENDERGAST: Okay.
18	JUDGE DIPPELL: and answers
19	MR. PENDERGAST: Would people like copies
20	of what he's about to say or just have it live?
21	COMMISSIONER COLEMAN: Live is fine.
22	MR. PENDERGAST: Okay. Great.
23	JUDGE DIPPELL: Okay. I guess we'll
24	just but thank you for
25	MR. PENDERGAST: Sure.

JUDGE DIPPELL: -- doing that. Anything 1 2 that shortens things is usually good, so. 3 MS. SHEMWELL: Before we get started, 4 could I ask, are you withdrawing Mr. Kuper? Is that 5 where we are in the --6 MR. PENDERGAST: We were just waiting to 7 kind of finish up the final massaging of the numbers. 8 And we don't believe he's going to have to take the 9 stand unless the Commission wants him to, but we figured we'd move on and -- and do Rob in the 10 meantime. 11 12 MS. SHEMWELL: Thank you. JUDGE DIPPELL: All right. Go ahead, 13 Mr. Pendergast. 14 15 MR. PENDERGAST: Thank you, Your Honor. ROB C. ATKINSON, having been first duly sworn, 16 testified as follows: 17 DIRECT EXAMINATION BY MR. PENDERGAST: 18 Mr. Atkinson, would you please state your 19 0. 20 name and business address for the record. Yes. My name is Rob C. Atkinson and I 21 Α. work for Spire at 700 Market, St. Louis, Missouri 22 23 63101. 24 And are you the same Rob C. Atkinson who 0. prev00 previously caused to be filed in this 25

proceeding Direct Testimony that has been premarked as 1 2 Exhibit 6? 3 Α. Yes. 4 Do you have any corrections to make to 0. 5 that Direct Testimony? 6 Α. No, I do not. If I were to ask you the same questions 7 0. 8 today that appear in your pre-filed Direct Testimony, 9 would your answers be the same? Yes, they would. 10 Α. And are those answers true and correct, 11 Ο. 12 to the best of your knowledge and belief? Yes, they are. 13 Α. MR. PENDERGAST: Okay. At this time I 14 15 would offer Mr. Atkinson's pre-filed Direct Testimony into evidence. 16 17 JUDGE DIPPELL: Okay. And that -- that has previously been marked as Exhibit 6. 18 19 MR. PENDERGAST: Yes. 20 JUDGE DIPPELL: And so are any objections to the Direct Testimony of Rob C. Atkinson? 21 MR. CLIZER: No, Your Honor. 22 23 MR. BERLIN: No, Judge. 24 JUDGE DIPPELL: Seeing none, I will admit that into evidence. 25

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(Exhibit 6 was received into evidence.) 1 2 BY MR. PENDERGAST: Q. Mr. Atkinson, have you had the 3 4 opportunity to review the Direct Testimony filed by the Office of Public Counsel and the Direct Report 5 6 filed by the Staff in these cases? 7 Yes, I have. Α. 8 Q. Do you have any rebuttal to Staff's 9 Direct Report? No. Other than just to say that we 10 Α. appreciated Staff's working with us on the -- the 11 12 analysis that we did to be able to provide additional analysis on the costs for the -- the plastic that was 13 replaced in our -- in our replacements for ISRS. 14 15 Do you have any rebuttal to the Direct 0. Testimony filed by OPC? 16 17 Α. Just on Mr. Robinett's Direct Testimony. 18 0. Please proceed. Yes. So there was -- obviously 19 Α. 20 Mr. Robinett had several issues with our ISRS, mainly on -- not on the analyses, but on the fact that the --21 the pipe is worn out and deteriorated. One of the 22 23 items was that the -- that the Company had not provide -- provided evidence that -- that the pipeline 24 was worn out and deteriorated. 25

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1	We believe that we have provided that
2	evidence. We feel that the the pipe as as we've
3	received orders from the Commission, as well as our
4	federal regulators, show that the cast iron and bare
5	steel pipes are in a worn out, deteriorated
б	standpoint. We also have our our DIMP plans that
7	show that. And we do testing on those pipelines
8	to as we do breaks and leak repairs to show that
9	those lines were worn out and deteriorated as well.
10	Q. When you say DIMP, could you please
11	elaborate for the Commission what DIMP means?
12	A. Yeah. DIMP is our company's Distribution
13	Integrity Management Program. It is a way for our us
14	to define all of the risks to our pipeline system, and
15	it's categorized and ranked by by risk. And our
16	cast iron and and our bare steel are ranked higher
17	in the in the DIMP program as part of that as
18	part of that ranking.
19	Q. And how does cast iron and bare steel
20	rank in the DIMP of Spire Missouri?
21	A. Well, high higher than than most of
22	the other items. The highest in our system that's
23	ranked in the DIMP program is third-party damage, but
24	cast iron and bare steel are ranked right below those
25	in our in our program.

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1	Q. And why would they be ranked at that
2	level in the Company's DIMP?
3	A. Well, over the years, certainly the
4	the many years that they've been in in service,
5	they have been shown that they've wo been worn out
б	and deteriorated. They are have the li the
7	highest likelihood of leaks and breaks in our system.
8	And we've we've shown that through the years in
9	our in our minimum mandated program that we use on
10	both sides of the state.
11	Q. And you mentioned that federal safety
12	officials have actively encouraged gas utilities like
13	Spire to replace these cast iron and unprotected steel
14	facilities; is that correct?
15	A. Yes. That's correct. DOT and and
16	PHMSA have issued joint statements to regulating
17	you know, the United States regulating authorities
18	that they recommend accelerated replacements of those
19	systems. And they specifically bring out cast iron
20	and bare steel in those.
21	And they also mention the utilization of
22	ISRS programs as a way as a methodology for gas
23	companies to to utilize those rat rate recovery
24	programs for these these replacement programs.
25	Q. And can you recall when these federal

1 safety officials communicated these views? 2 Α. Yeah. I believe it was December of 2011. MR. PENDERGAST: Okay. If I could 3 4 approach the witness. 5 JUDGE DIPPELL: Yes, go ahead. BY MR. PENDERGAST: 6 7 Mr. Atkinson, can you please identify the 0. 8 document I just handed you? 9 Α. This is a document co-sponsored by Yes. USDOT and PHMSA and addressed to the National 10 Association of Regulatory Utilities Commissioners. 11 The date is December 19th, 2011. 12 And is that one of the communications you 13 0. 14 were referring to? 15 Yes, it is. Α. And can you just briefly state what they 16 0. 17 were communicating in that letter? 18 Well, in the first paragraph they -- they Α. are telling NARUC that they continue to support 19 20 efforts to accelerate the repair, rehabilitation and replacement of high-risk infrastructure in pipeline 21 22 systems. And then in the next page they talk about 23 effective programs for these pipelines and specifically call out cast iron gas mains and bare 24 steel pipe. 25

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1	Q. Okay. And in your view, would that
2	emphasis on replacing those kind of facilities be made
3	because there's a judgment that those facilities are
4	either in a worn out or deteriorated condition?
5	A. Yes, that would be my my thoughts as
6	well. And I also wanted to mention that on the first
7	page in the last paragraph, they mention that the
8	Commissions have encouraged timely repair using the
9	special rate mechanisms and they talk about ISRS
10	replacement programs in that statement as well.
11	Q. Thank you. Are you aware of OP's
12	position about doing additional testing to determine
13	the worn out or deteriorated condition?
14	A. Yes, I am.
15	Q. And do you think that that testing is
16	necessary to make a judgment that cast iron and bare
17	steel main is worn out or deteriorated?
18	A. No, I do not.
19	Q. Okay. And why do you say that?
20	A. Well, we believe that the the pure
21	fact that these these pipelines have been in
22	service for many, many years many beyond their
23	useful life that their the testing needs would
24	be exorbitantly cost costly to our ratepayers
25	without adding any value.

When we do dig these -- these item -these pipelines up to do the replacements, we see regularly that they are in a worn out or deteriorated condition. Many times with cast iron there's not much left of -- of the ability for that pipe to -- to be viable for that gas line.

7 And what we're trying to do is be 8 proactive in replacing these pipelines as opposed to 9 being reactive when leaks occur that can be certainly very hazardous and dangerous to the public. We're 10 trying to get ahead of that. And so it would take 11 12 many years to try to test all of those pipelines to determine what we already know, that they're worn out 13 14 and deteriorated.

Q. Yeah. And to your knowledge and based on your experience with, you know, cast iron and unprotected steel being taken into the ground, how often do you encounter a situation where tho-- where those facilities are not in a worn out or deteriorated condition?

A. I -- I've never seen a case where we've
dug up cast iron or bare steel pipe that has not shown
to be in some -- some sort of deteriorated state.
Q. You mentioned the useful life of these
facilities. Do you recall that?

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1 Α. Yes. 2 0. Does the Company believe that the fact that a cast iron main is at or exceeded its useful 3 4 life alone means that it's in a deteriorated 5 condition? 6 Α. No. We've never said that -- Spire's 7 never said that the age alone has -- determines that 8 the -- the pipe is worn out and deteriorated. We're 9 also relying heavily on Commission's own findings, as well as our -- our federal regulators that cast iron 10 and -- and bare steel are past their useful life as --11 12 as well as being worn out, deteriorated. Our DIMP programs reflect the -- the fact that these pipes are 13 14 worn out and deteriorated. 15 So there's many other factors, but 16 certainly the age is something that should be 17 considered, but it's not the only consideration. 18 Okay. And do you think that the cast 0. iron may in other facilities have exceeded their 19 20 useful life, while not a factor that should be considered to the exclusion of all others, do you 21 think that has some meaning? 22 23 Α. Certainly. Absolutely. 24 0. And do you have -- what's your understanding of what an estimated useful life is? 25

1	A. Well, I think they've got a different,
2	you know, useful life for each side of the state, but
3	there's you know, one shows cast iron at 50 years
4	and one shows 80 years. But, you know, in many cases
5	we're well over 80 years. In some cases we're not.
б	But by the time we get to replacing all of them, they
7	will certainly be up to their that depreciated life
8	for those for those facilities.
9	Q. And when you say the depreciated life,
10	will they, on average, be over their average
11	A. Yeah.
12	Q estimated useful life?
13	A. Yes, they will.
14	Q. And do you have a sense of what goes into
15	determining an estimated useful life?
16	A. Well, I I'm not an expert on the
17	depreciation part of it so I wouldn't probably be able
18	to answer how they determine that, but I assume
19	there's some sort of studies that have been done based
20	upon what they feel the average life span of of
21	those facilities and place it as part of our
22	depreciation rates.
23	Q. And do you know whether that analysis or
24	study is based on a assessment of actual facilities of
25	the utility and its performance?

I don't know that. 1 Α. 2 Q. Okay. Can you just give a brief explanation of how bare steel and a cast iron main 3 deteriorates over time? 4 5 Α. Yes. With cast iron, its metallurgy 6 tends to graphitize, becoming not per se rusted but 7 becomes brittle to the point where it cracks and then 8 can cause leakage as well as water infiltration 9 causing outages and things like that. Bare steel, on the other hand, when it 10 was installed without proper protection, it did not 11 12 have the ability to -- to have the protection to keep it from being corroded and -- and -- and removing of 13 14 wall thickness, which again, causes the ability to -to have leaks and holes in the pipeline that can cause 15 leaks for those pipes. 16 And you're aware of Mr. Robinett's 17 0. testimony regarding 553 testing and how that can 18 contribute to an understanding of whether something's 19 worn out or deteriorated. Do you recall that? 20 That 553 program is something we've 21 Α. Yes. got in place in Missouri West for our bare steel 22 23 pipes. And what is that 553? 24 0. It's a measure of the -- the active leak 25 Α.

rate of those pipelines based upon the years of leaks 1 2 and -- and -- and length of the pipelines. And does the Company use that to 3 Ο. 4 prioritize how it replaces pipe? 5 Α. It does. We use that as a -- in our 6 minimum mandatory program to look at pipelines that 7 are the highest priority for current active leaks on 8 the system. 9 Ο. Okay. But this is in connection with minimum levels of replacement? 10 11 Α. That's correct. 12 Okay. Do you have any response to Ο. Mr. Robinett's claim that service line renewals done 13 in connection with main replacements are not ISRS 14 15 eligible because they are primarily done so that inside meters could be moved outside? 16 Yes, I do. I believe that statement is 17 Α. incorrect. So to -- to expand on that, our company 18 when it worked to come up with a strategic main 19 20 replacement project, determined that the proper way to do that was to replace these low pressure utiliz--21 utilization systems, which is where the pressures --22 23 the main is the pressure that the home uses, to 24 replace those with the more updated higher pressure 60-pound MEOP systems. 25

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1	To do that, we would and if we left
2	the larger pipes in using a utilization pressure, we
3	would be leaving the meters inside with a higher
4	pressure, which would be a very you know, a poor
5	safety practice to leave that higher pressure inside.
6	So as part of our overall program, that we decided
7	to strategically to replace these lower pressure
8	systems with higher pressure systems. The the
9	obvious choice was to move the meters outside as part
10	of this. But it was because of our strategic program
11	for how we were going to replace the the cast iron
12	mains and the and the bare steel mains that were a
13	lower pressure to do that.
14	Q. Okay. And was there an added cost
15	associated with moving those meters to the outside?
16	A. There was not. So in what we've done
17	is a cost study of what it costs to just re-use that
18	service line with the meter inside as opposed to
19	running a new service and relocating the meter
20	outside. And have found that the the cost is
21	cheaper to move the meter outside and run a new
22	service as opposed to transferring the line and
23	leaving the meter inside where it would have higher
24	pressure on the inside of the home.
25	Q. Okay. And would that be something that

1	would be confirmed by the some of the 509 cost
2	engineering studies that the company did?
3	A. Yes. Our 509 studies included that as
4	part of the the the the cost avoidance issue.
5	And while we used an average cost for our service
б	lines, the the studies show that the you know,
7	on the average, that the service line cost would be
8	cheaper to move the meter outside and run a new
9	service as opposed to transferring the service and
10	leaving the meter inside.
11	Q. Okay. And these are the studies that, to
12	your knowledge, OPC has not had an oppo or has not
13	reviewed?
14	A. That's correct.
15	Q. Okay. And you mentioned transferring.
16	Are you also aware of Mr. Robinett's claim that some
17	portion of the cost-of-service transfers should not be
18	included in the Company's ISRS case?
19	A. Yes. So when he talks about the
20	transfers and the the the costs that are
21	associated with replacing certain portions of that
22	of that transfer line, there are going to be, you
23	know, a certain amount of that transfer that even if
24	you do the transfer, you're going to, in effect, not
25	use some of the the line because you're converting

1	it over to the new main.
2	So that that piece of plastic that's
3	no longer used is just it's part of the process of
4	transferring it over. There's no avoidance of that.
5	And in fact, that's we what we thought OPC would
б	have would have liked to have seen is the use of
7	the transfers instead of the replacements, as as
8	they've argued. And so we just say that the transfer
9	costs are an incidental part of of the replacement
10	of of those lines.
11	Q. Okay. And once again, if you're going to
12	re-use the line, you do you have to transfer it
13	onto the new main?
14	A. Yes. You do. If you're going to if
15	you're going to trans if you're going to re-use the
16	plastic, that pipeline has got to be attached to the
17	new main in order to keep service to those customers.
18	And so there's going to be some portion of that line,
19	whether it's a short side or a long side transfer
20	that's going to be not used after the transfer is
21	complete.
22	Q. Okay. So would it be your opinion that
23	that cost has to be incurred no matter what
24	A. That's correct.
25	Q just to continue providing service?

1	A. Yes. That's correct.
2	Q. Thanks. Just let me ask a little bit
3	about some of Mr. Robinett's claims regarding leak
4	reporting. And in the haste of trying to answer DRs
5	in a day or two, I'd like you to clarify. Does the
б	Company keep track of where leaks are occurring on its
7	system?
8	A. Yes, we do. All of our leaks are are
9	marked as against a specific facility, whether it's a
10	main or service line, in our systems.
11	Q. Okay. And does the Company report leak
12	information to the DOT in reports that are publicly
13	available?
14	A. Yes. Every year we file reports to DOT
15	about our our pipeline in general. It includes
16	main footages by by material, but it also includes
17	leak data as well.
18	Q. Okay. And does it identify main footage
19	replacements by the kind of main that's being
20	replaced?
21	A. It do it does, yes.
22	Q. Does it say how much cast iron was
23	replaced, how much unprotected steel?
24	A. Right. There's a separate report that's
25	provided to to the Commission that or to DOT

that provides those details of how much cast iron was
 eliminated, how many leaks there were from year to
 year.

Q. Let me just ask you about the older ISRS
investments that the Company is seeking to recover
here. Do you recall Mr. Robinett's claim that the
Staff and Company have not properly responded to the
instructions of the Western District Court of Appeals'
opinion relating to plastic?

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A. Yes.

Q. And I'm not asking you to play the role of an attorney here, but these cost studies that you participated in, were they designed principally to determine what the actual cost of replacing plastic was versus re-using it?

A. Yes. They were a cost estimate using our compatible units that we use for all of our pipeline projects to come up with a relative cost of re-using versus replacing.

Q. And just to be clear, in those instances where one of your project cost engineering studies showed that replacing plastic rather than re-using it was more expensive, what did you do with the incremental cost associated with it being more expensive?

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1 Α. Right. So when we made the ISRS filing, 2 we only included the incremental cost to -- to replace if it was more expensive than to re-use. 3 Let me ask that again. 4 Q. 5 Α. Okay. 6 0. If it was more expensive to replace than 7 re-use, would you include the more expensive portion of that cost? 8 9 Α. The incremental cost above the replacement for how much it would be to re-use. 10 Is that -- maybe I'm misunderstanding your question. 11 12 Yeah. I quess what I'm trying to go Ο. ahead and figure out, if we did an analysis and we 13 found that it was more expensive to replace than 14 re-use, did we try and include in the ISRS that 15 incremental additional cost of replacing? 16 17 Α. Yes, we did. Maybe I'm saying that wrong. I -- maybe I'm not understanding the question. 18 19 I'm sorry. 20 0. Well, let me go at it another way. If we 21 found that it was less expensive to replace rather 22 than re-use --23 Α. Yes. -- did we flow through to customers the 24 0. 25 savings associated with that?

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1	A. Yes, we did.
2	Q. Okay. And if we go on the other side and
3	it was actually more expensive to replace than re-use,
4	did we try and include that added cost or did we not
5	include it in our ISRS cost?
6	A. Oh, we did not include it in our ISRS
7	cost. Yes, I'm sorry. I was thinking about the other
8	way around. Sorry about that.
9	Q. As long as we get it right eventually
10	A. Yeah.
11	Q that's what matters.
12	A. Yeah.
13	Q. You know, as an engineer who's had a lot
14	of experience with cast iron and bare steel main, has
15	seen samples of our existing system and those of
16	facilities, is there any doubt in your mind that our
17	cast iron and bare steel mains are in a worn out or
18	deteriorated condition?
19	A. No, not at all. And, you know, I we
20	agree with the findings that we've got from the
21	Commission and from our federal regulators that
22	those those systems are worn out and replacing them
23	is in the fashion we're doing is the correct
24	correct thing to do.
25	Q. I'm just going to hand you a copy of the

Commission's Report and Order from our last rate 1 2 cases -- last ISRS cases and ask you to read paragraph 13 there. 3 4 Α. Okay. 5 JUDGE DIPPELL: And just to clarify, that is the 309 and 310 --6 7 MR. PENDERGAST: Yes. 8 JUDGE DIPPELL: -- cases? 9 MR. PENDERGAST: Yes. THE WITNESS: Yes. 10 11 Most of the cast iron pipes being 12 replaced are over 100 years old. Cast iron pipes are 13 unsafe to use because they undergo a process called 14 graphitization in which the iron leaches out, making the pipe subject to cracking and leaking. The steel 15 16 piping replaces bare and not cathodically protected, 17 so those pipes corrode code relatively quickly and need to be replaced. 18 BY MR. PENDERGAST: 19 20 Ο. Do you agree with those conclusions or findings in the Commission's Report and Order? 21 22 Α. I do. 23 Q. Thank you. And are you aware in the last ISRS cases, once again 309/310, did the Company 24 25 provide testimony of two of its engineers, Mr. Lauber

and Mr. Hoeferlin, that talked about the various worn 1 2 out and deteriorated conditions of cast iron and bare steel pipe? 3 4 Α. Yes. Okay. And to your knowledge, did they 5 Q. 6 also testify that they were worn out or deteriorated? 7 They did. Α. 8 Q. Okay. I have no further questions. 9 MR. PENDERGAST: I'll tender the witness for cross-examination. 10 11 JUDGE DIPPELL: All right. Is there 12 cross-examination from Staff? 13 MR. BERLIN: Yes, Judge. Just a couple 14 questions. CROSS-EXAMINATION BY MR. BERLIN: 15 Q. Good morning, Mr. Atkinson. 16 17 Α. Good morning. I just have a question regarding the 509 18 Ο. engineering analysis studies that the Company 19 20 submitted with its ISRS application. Α. 21 Yes. Is it -- is it correct to understand that 22 0. 23 each of those studies refers to or relates to an ISRS eligible project? 24 25 Α. Yes.

1 And does each ISRS eligible project have Ο. 2 a scope of work that attaches to it? It does. 3 Α. 4 Ο. How -- how do you determine the scope of 5 work on a project? 6 Α. Well, there's many different ways. So as 7 part of our mandated program, we've got specific 8 sections of pipe that we are replacing that are the 9 highest priority items. 10 The majority of our ISRS projects are related to our systematic or strategic main 11 12 replacement program. Those individual sections of our system -- of our overall system are broken up into 13 specific scoped projects that can be completed in a 14 15 relatively short amount of time, properly opened and 16 closed so that they're not open for long periods of 17 time. 18 So our engineering staff scopes those projects out. Generally they're based upon the 19 20 regulator station that is -- is -- has a forward trace of the -- of the gas flow that provides gas to that 21 section of these -- of the system. And that is --22 23 becomes a project that may become five, ten phases that are scoped out individually, designed, estimated 24 and then constructed. 25

Okay. So the real driver behind 1 0. 2 what's -- what you look at to scope that project is the actual replacement of worn or deteriorated pipe? 3 4 Yes. Absolutely. Α. Okay. And so when you get into a 5 Ο. 6 particular project, is it fair to say that there are 7 certain ancillary items, perhaps incidental items that 8 are not worn or deteriorated but are subject to or fall underneath the requirement to -- that would fall 9 underneath the requirement of replacing the -- the 10 IS-- the worn or deteriorated line? 11 12 Yes. For those projects that are -- you Α. know, in a number of cases there's going to be inc--13 14 incidental pieces of pipe that may -- may not be worn out, deteriorated by themselves but as a project 15 whole, they're part of the project that -- that 16 17 they're going to be replaced. And -- and am I correct in understanding 18 0. that the engineering analysis that was performed on 19 20 each of these studies takes that into consideration? That's correct. 21 Α. Along with the costs --22 Q. 23 Α. That's correct. -- associated? 24 Q. 25 Α. That's -- that's correct.

1 Ο. Okay. I have no further questions. 2 Thank you. JUDGE DIPPELL: 3 Thank you. Is there 4 cross-examination by OPC? MR. CLIZER: Yes, Your Honor. 5 6 CROSS-EXAMINATION BY MR. CLIZER: 7 Morning, Mr. Atkinson. 0. 8 Α. Good morning. 9 Did I pronounce your name correctly? 0. Α. Yes. 10 Thank you. Let's start with the subject 11 Ο. 12 of leaks. Just real quick, can you verify for me that there are no leak repairs occurring as part of this 13 14 ISRS application outside of the blanket work orders? 15 No, that is not true. Α. 16 Okay. Do you have a copy of John Ο. 17 Robinett's testimony in front of you? I do not. 18 Α. 19 Q. May I borrow your copy? 20 Α. And I want -- I want to clarify my statement. You said leak repairs. So as part of our 21 mandated program, there are leaks that have 22 23 accumulated on certain sections that we've prioritized and those are the -- the -- the projects I'm talking 24 25 about that are replacing a section of pipe due to the

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leaks and breaks that were occurring on those pipes. 1 2 Those are specific projects, not -- not blanket 3 projects. 4 I'm sorry. Can you say that again? Q. 5 Α. Yes. So our mandated -- our minimum 6 mandated program is based upon the leak rate and 7 breaks on certain sections of pipe that prioritize 8 higher replacements of -- of sections of pipe. We --9 we prioritize those and replace those sections of pipe based upon those leaks and breaks. And those are 10 specific projects, not part of the blankets. 11 12 So you're making repai-- sorry. Ο. You're -- you're making replacements for the purposes 13 14 of repairing leaks, but they're not leak repairs?

A. Well, it's -- it -- in effect, it's
repairing the leak by replacing the main.

Q. So they're repairs of leaks. They are -they're replacements for the purpose of repairing leaks?

A. Leaks and break sections that are
determined that that section of pipe is a higher
priority main to be replaced.

Q. All right. I'm going to hand you a copy
of Mr. Robinett's testimony. And can you turn to
Schedule 2? That's tabbed, I believe. And

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1	particularly page 5 of Schedule 2 if you can find it.
2	A. Okay. I've got it here.
3	Q. So Schedule 2 here is a copy of the DR
4	responses that we received from Spire in this case.
5	You would agree with me that DR 537 on page 5 of
6	Schedule 2 reads, Please identify by work order number
7	each and every work undertaken for the purpose of
8	repairing leaks that were not designated as a blanket
9	work order.
10	You would agree with that that's what
11	that says?
12	A. Yes.
13	Q. You would also agree that the response
14	reads, As discussed in the Company's application, such
15	leak repairs would be customarily charged to blanket
16	work orders so that the Company has not accumulated
17	information for leak repairs not charged to a blanket
18	work order and so does not believe that there will be
19	any material level of such repairs.
20	A. I see that.
21	Q. That is that is what that says?
22	A. Yes.
23	Q. All right. Thank you very much. I'm
24	going to move onto the the discussion regarding the
25	moving of meters. Just to be clear, are you saying

that Spire expended no money to move meters? 1 2 Α. No, no. I'm not saying that at all. 3 0. So Spire did spend money to move these 4 meters? 5 Α. Yes. 6 0. Okay. And the moving of these meters, 7 that was, as you said, a result and a decision of 8 Spire to change the gas pressure in its service 9 system. Correct? 10 That's correct. Α. How much of the pipe that was retired in 11 Ο. 12 these cases was actually dug up? I know you probably 13 can't give me a --14 Α. I couldn't say. 15 -- specific number, but could you give me Ο. 16 rough estimate percentagewise? Ball park it for me. 17 Α. There would be no way for me to ball park it. 18 How much of it did you actually see, did 19 Q. 20 you personally observe? I couldn't say how much I've actually 21 Α. personally seen. 22 23 Q. The pipe that's being put in -- sorry. The plastic pipe that's being put into the ground as a 24 replacement, that's polyethylene. Right? 25

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1 Α. Yes. 2 Would you agree with me that that Q. Yes. polyethylene wears out much slower than cast iron or 3 bare steel -- or rather should? 4 5 Α. No, I couldn't say that. I think cast 6 iron has got an 80-year life. I don't think -- I'm 7 not sure what the active life of plastic is. 8 So you're saying that plastic wears out Q. 9 faster than cast iron? I'm saying I -- I don't know what 10 Α. No. the -- the -- what the relative -- plastic is fairly 11 12 new so I don't know that we have that sort of knowledge right now of how long the plastic -- you 13 know, its active life. 14 15 MR. CLIZER: Want to hand these out for 16 me? 17 MS. SHEMWELL: Sure. 18 MR. CLIZER: Hopefully that's ten. I'm not sure. I'm going to wait for just a minute to make 19 20 sure everybody gets a copy of that. BY MR. CLIZER: 21 22 Mr. Atkinson, I'm going to pose it to you Q. 23 that what I've just handed you is the cross of Ca--Craig R. Hoeferlin that was done in the evidentiary 24 25 hearing on 8/27/2018 in the last ISRS case. And you

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1	will see on page 374 of the document I just handed to
2	you, there's a question, Is it your opinion that
3	plastic is going to last longer than cast iron or
4	unprotected steel?
5	And the answer, Yeah. The industry right
6	now no indication that there will be any issues
7	with plastic. Early on when the plastic was first
8	involved, there was some issues with what's called
9	legacy plastic. We do not have any of that, for
10	instance, in Missouri East. Other companies may have
11	a little bit of that. They're going to replace it.
12	But the plastic we're putting in, the polyethylene, it
13	should last indefinitely.
14	I just want to confirm. Are you would
15	you agree or do not agree or disagree with that
16	statement?
17	A. I wouldn't I wouldn't disagree with
18	that statement.
19	Q. I would not disagree?
20	A. All I would say is indefinitely is
21	is is a variable that I don't think is you know,
22	we could say for sure.
23	Q. All right. Just for my personal
24	education, did you are you a professional engineer?
25	A. No, I'm not.

1 Q. Okay. Thank you. 2 MS. SHEMWELL: Judge, may I ask a question about the paper that Mr. Pendergast handed to 3 Mr. Atkinson? 4 5 JUDGE DIPPELL: Are you asking if you can 6 ask me a question --7 MS. SHEMWELL: No. JUDGE DIPPELL: -- or Mr. Pendergast or 8 9 the witness? 10 JUDGE DIPPELL: No. MS. SHEMWELL: Mr. Atkinson. 11 12 JUDGE DIPPELL: Certainly. Go ahead. CROSS-EXAMINATION BY MS. SHEMWELL: 13 14 Q. Mr. Atkinson, the paper that Mr. Pendergast handed you, is that a white paper 15 written for NARUC? 16 17 Α. Are you talking about the DOT and PHMSA? 18 Ο. Yes. Yes, I believe it is. It's -- it has an 19 Α. 20 enclosure of a white paper with the initial letter. Is that part of any PHMSA rule? 21 Ο. Not that I know of. I'm not --22 Α. 23 Q. Or any federal rule? 24 Α. I'm not the -- the expert on -- on the 25 rulemaking part of it, but I do not know if it is or

not. 1 2 Q. Can NARUC mandate that a utility take any particular action? 3 I do not know that. 4 Α. You said you have been out and seen 5 Ο. 6 pipeline that's deteriorated when you've dug it out. 7 Have you documented that? 8 Α. Personally, no. 9 That's all I have. Thank you. That's 0. all I have. Thank you. We're through. 10 11 JUDGE DIPPELL: All right. 12 MR. PENDERGAST: Your Honor, could I have three minutes to converse with OPC about something 13 before we continue? 14 15 JUDGE DIPPELL: Okay. We can go off the record for just a couple minutes. 16 17 (Off the record.) JUDGE DIPPELL: Okay. So we're back on 18 19 the record. The reason we took a little break there 20 was counsel for Spire had some updated DR response information to provide to Public Counsel that they 21 22 thought they might need in cross-examination of this 23 witness. That's undetermined because they haven't had a chance to look at it and review it. 24 The Commissioners have their regularly 25

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1	scheduled agenda at noon and it's almost a quarter
2	till. So I think what we're going to do then is go
3	ahead and take our lunch break. And that will give
4	Public Counsel time to look at that and we can just
5	continue with Mr. Atkinson after after lunch.
6	So we're going to go ahead and break
7	until 1:30. That will give the Commission time to
8	have their agenda and actually have some lunch. So if
9	you think of any other procedural issues and so forth,
10	I would encourage you to try to think of those and get
11	those taken care of during the lunch break so that we
12	can just plow ahead in the afternoon and hopefully
13	wrap this up still today.
14	MR. PENDERGAST: Thank you, Your Honor.
15	MS. SHEMWELL: Thank you, Judge.
16	JUDGE DIPPELL: Thank you. We can go
17	ahead and go off the record and we'll be in recess
18	until 1:30.
19	(Off the record.)
20	JUDGE DIPPELL: So we are back on the
21	record even though it is not after lunch. The parties
22	suggested that we go ahead and hear their tax
23	settlement issues and so that they can put their
24	tax people back to work, at least heading back to the
25	office today. So we are going to go ahead and deal

with that and then break for lunch. That should just 1 2 take a few minutes. So do I need to go ahead and 3 swear Mr. Kuper in then? MR. ZUCKER: I don't think so. I think 4 5 he's just reporting a settlement. 6 JUDGE DIPPELL: Okay. Did you want to 7 share with us then, Mr. Kuper, what -- what the terms 8 you all have reached? Or. Mr. Zucker, whoever is 9 presenting? 10 MR. ZUCKER: Mr. Kuper? MR. KUPER: Sure. I mean, I'll -- I'll 11 12 take a stab at it and Kim can fill in some blanks and adjust what we need to. 13 14 So we've got the -- the tax gross up issue essentially for the revenue requirement for both 15 East and West. So the components of the revenue 16 17 requirement that the tax gross up is associated with 18 is what on Kim's schedules -- I quess Appendix A, Schedule 8 is the UOI requirement. 19 20 And based on Staff's recommendation, that number is 3,875,954. So the gross up associated with 21 22 that, the parties have determined that we will split 23 that difference in half and half would be included in revenue requirement and half would not. So the total 24 25 of that gross up is 1,323,058.

1	So the parties have agreed that 661,529
2	would be included as the revenue requirement, which
3	would adjust the revenue requirement for that
4	component from 3,875,954 to 4,537,483.
5	Then there are two additional components;
6	one is depreciation expense and one is net property
7	taxes. So based on Staff's recommendation, the sum
8	total of those three components originally as reported
9	was 6,480,670. The adjusted total would be 7,142,199.
10	MR. ZUCKER: And are you referring to
11	Spire East now?
12	MR. KUPER: This is Spire East, correct.
13	MR. ZUCKER: East. Okay. So all of
14	all of those numbers were
15	MR. KUPER: All of those numbers were
16	related to Spire East.
17	So the methodology for Spire West is
18	essentially the same; whereas, the tax gross up
19	component is split 50/50. There, per Staff's
20	recommendation, the UOI required was 3,226,502. And
21	the tax gross up let me the tax gross up was
22	1,101,366, of which half of it is 550,683.
23	So that would be added to the 3,226,502
24	to have the revenue requirement of 3,777,185. Along
25	with the depreciation expense and property tax

components, the total would be 7,129,659. And these 1 2 are based on the Staff recommended original numbers. 3 JUDGE DIPPELL: And then you all are 4 going to -- you've agreed that you're going to meet and discuss these things with regard to future cases. 5 6 Is that my understanding? 7 MR. ZUCKER: Yes, Your Honor. 8 MR. KUPER: That is correct. 9 MR. ZUCKER: So -- yeah, this doesn't permanently settle the issue. It compromises it for 10 11 this case. And then we're going to then work together 12 and OPC will -- is welcome to participate and I'm sure 13 will. 14 JUDGE DIPPELL: And are you also then 15 going to reduce that to a written form with those 16 figures? 17 MR. ZUCKER: Yes. 18 JUDGE DIPPELL: And give those to us so 19 that we --20 MR. ZUCKER: We wouldn't have it any 21 other way. 22 JUDGE DIPPELL: Okay. 23 MS. BOLIN: If -- if the Commission would have a different decision, we would still apply the 24 25 same methodology --

1 JUDGE DIPPELL: Right, right. 2 MS. BOLIN: -- but for now, the numbers 3 are that. MR. KUPER: Yeah. So based on these 4 5 figures, that's what the adjustments would be, but if 6 the ultimate result of the -- the case has adjustments 7 to the figures, the tax component could have an 8 adjustment to it. 9 JUDGE DIPPELL: Right. Okay. MR. ZUCKER: And -- and I think we've all 10 agreed to enter into evidence Mr. Kuper's testimony --11 12 Direct Testimony and Ms. Bolin's testimony, particularly on the tax issue. She covers other 13 ground. And I don't think OPC had any testimony on --14 15 specific to tax. 16 JUDGE DIPPELL: Okay. 17 MR. ZUCKER: Is that acceptable? JUDGE DIPPELL: Mr. Berlin. 18 19 MR. BERLIN: Yes, Judge. I just want to 20 clarify that this settlement is actually, you know, indicative of prior settlements of this tax issue, is 21 22 it not? 23 MR. ZUCKER: Well --24 MR. BERLIN: Or close. MS. BOLIN: Close. Some -- yeah. 25

1 JUDGE DIPPELL: Okay. Okay. Then -- so 2 I basically then had an offer of Mr. Kuper's testimony, which has been marked as Exhibit 5. Would 3 4 there be any objection to that? Seeing none, I will --5 6 MR. BERLIN: No. 7 JUDGE DIPPELL: -- enter Mr. Kuper's 8 testimony into evidence. 9 (Exhibit 5 was received into evidence.) JUDGE DIPPELL: And then with regard to 10 Ms. Bolin's testimony, since that's part of the Staff 11 12 report as a whole, we'll just wait and take that when that's offered as a whole. 13 14 All right. Is there anything further 15 that the parties need to present to the Commission? 16 MR. ZUCKER: Seeing none --17 JUDGE DIPPELL: Seeing none, then we will break and not come back on the record until 1:30. 18 Thank you. We can go off the record. 19 20 (A recess was taken.) 21 JUDGE DIPPELL: Let's go ahead and go back on the record. So we left off at our lunch break 22 23 with Mr. Atkinson, so I'd ask him to come back to the 24 stand. Is Public Counsel going to have further cross-examination? 25

MR. CLIZER: No. 1 2 MS. SHEMWELL: Thank you, Judge. 3 JUDGE DIPPELL: All right. Are there 4 Commission questions? Commissioner Kenney, you had 5 some questions? 6 COMMISSIONER KENNEY: Thank you. 7 **OUESTIONS BY COMMISSIONER KENNEY:** 8 See where we are. Good afternoon. Q. 9 Α. Good afternoon. All right. How many miles of pipe does 10 Q. Spire have left in its footprint of copper or bare 11 12 steel? Cast iron or bare steel? 13 Α. 14 Q. Yes. Cast iron or bare steel, excuse me. 15 Α. I don't have the number off the top of my 16 head, but we can certainly provide that to you. 17 0. Any range? 18 Say roughly 600-ish miles of cast iron. Α. How -- how --19 Q. 20 Α. And -- and we've got two sides of the 21 state, so I don't have the numbers that I can give 22 you. 23 Right now does -- Spire has a program in Q. 24 place. What do you -- what's Spire's plan? How many 25 miles do they try to do in a year from east or west?

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1	A. So so on the east side of the state,
2	we've been replacing roughly 60 to 65 miles of cast
3	iron. And on the west side of the state, we've been
4	doing much more. More like 120 miles of cast iron and
5	bare steel pipe.
6	Q. Why is that?
7	A. They have a wider they have more than
8	Missouri East and it's over wider areas of their
9	territory. So we're able to get into, you know,
10	bigger areas with more more of our contractors to
11	be able to replace more pipe
12	Q. Okay.
13	A on the west side. And I also want to
14	say that the west side we don't we're not moving or
15	replacing the service and moving the meters outside.
16	So that has, you know significant time.
17	Q. Is that just because in those areas you
18	don't meters are already outside?
19	A. That's correct. And Missouri West
20	they're in the majority of the meters are already
21	outside with service lines that have been replaced.
22	Q. So MGA MGE probably already did that
23	at one point?
24	A. That's correct.
25	Q. Okay. How how do you prioritize where

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1	the Company's going to go in each in each district,
2	west or east?
3	A. Yeah. It's based upon our DIMP plan, so
4	our Distribution Technical Management Plan, looking at
5	the risks to our system. They they do a heat map
б	based upon leaks, water infiltration, breaks. Several
7	different fa you know, many different factors go
8	into that DIMP plan to build a heat map of the
9	priorities of of the mains to be replaced.
10	Q. Is everything based on the majority of
11	it based on safety?
12	A. I would say the majority is based on
13	safety. There's probably some based upon maybe 0 and
14	M costs, but the majority is based upon safety.
15	Q. Now, when you remove the the meters
16	and and replacing those to outside, is that based
17	prio primarily on on safety because of the
18	metrics involved now with the with the change in
19	Company policy?
20	A. No. I mean
21	Q. Regarding the the pressure?
22	A. So on the Missouri East side with
23	where most of the meters are on the inside on our cast
24	iron system, the the decision to replace that
25	system with a higher pressure system really

necessitated moving the meters outside so that we 1 2 weren't introducing higher pressure into the basements. 3 Safety issue? 4 Q. 5 Α. Safety issue, yes. 6 Ο. Okay. 7 But also, you know, we -- we have shown Α. that there is no additional costs for doing those 8 9 replacements, moving meters outside. How -- how do you -- how do you say Ο. 10 there's no additional cost? Does the meter cost? 11 12 Yes. But I'm saying as opposed to Α. transferring the service line and leaving the meter 13 14 inside, we've done a cost analysis of that with 15 replacing the service line and moving the meter outside and we've shown in those analyses that it's 16 17 cheaper to --18 0. If you ---- replace the service line --19 Α. 20 Ο. If you're replacing a service line, it's cheaper to replace the meter --21 That's correct. 22 Α. 23 Q. -- at that time? 24 That's correct. Α. 25 Q. Okay. Are we dealing with -- when --

on -- regarding the plastic, are we dealing with main 1 2 that's been replaced and service lines --3 Α. Yes. Q. -- that are going to be replaced --4 5 Α. That's correct. 6 0. -- or have been replaced? 7 There's -- there's plastic both in the Α. 8 mains that are being replaced and the services that 9 are being replaced. Okay. So -- and when you're replacing 10 0. the main, ex-- explain to me the process. Let's say 11 12 the Company has -- has identified a 1,320-foot section of pipe and there's already been 100 feet replaced 13 in -- like two 50-foot sections have already been 14 15 replaced in plastic --16 Α. Correct. 17 Ο. -- and the Company says we're going to replace the whole thing. It's cheaper. 18 Why? 19 Okay. So generally when we replace those Α. 20 small sections of cast iron with plastic in the past, they were inserted inside the old cast iron. 21 So they're physically part of that cast iron main. 22 23 They're inside and reconnected to the other cast iron sections that are still there. 24 25 0. How is that done? How do you connect

the -- if you redo it -- if you put a piece of -- you 1 2 insert it within the existing cast iron? That's correct. 3 Α. Q. And --4 5 Α. That -- that's -- that was the old method 6 of how we replaced sections of --7 Let's say I have a 100 foot -- I've 0. 8 changed the parameters. I have a 100-foot pipe and 9 I'm going to insert a 20-foot piece at the section that I know is -- is compromised. 10 11 Α. Right. 12 How do you seal that? 0. Well, there's con-- there's connection --13 Α. 14 there's fittings that -- that connect plastic to cast 15 iron. And so you can --E-- without -- I understand if I take 16 Ο. 17 a -- a PEX pipe and plumbing and I connect it to a piece of steel pipe --18 19 Α. Yeah. 20 Ο. -- I understand that. But you said it's inside of it. So how do you connect --21 22 Well, you're basically taking out that Α. 23 old piece of cast iron. It's now becoming abandoned 24 in place and there's a piece of plastic inside. 25 Q. Do you -- do you cut it out and then

connect the piece of plastic? 1 2 Α. It's inserted inside of that old piece of 3 cast iron. And how does that connect? 4 Q. 5 Α. And so on the other ends of it where --6 where you're connecting back to -- to the old cast 7 iron that's still going to stay in place, there's 8 fittings that connect those two. You're just 9 utilizing the cast iron as a conduit for the new plastic pipe. 10 Okay. So if that's the case and now it's 11 0. 12 been determined -- you -- you've done that fix in the Let's say that fix was -- how many years ago 13 past. 14 could that have been going back? How far? 15 Α. Oh, 30 years maybe. 16 Okay. Let's say it's 25 years ago. 0. 17 Α. Okay. You did a fix and -- of that 1,320-foot 18 0. quarter mile section of pipe, you did, as I mentioned, 19 20 two -- two changes, two fittings. 21 Α. Yep. 22 And -- and now you're going to replace 0. 23 that hi-- that entire length. Is it the -- is OPC complaining that they don't want you to do that 24 25 because you already have those pieces of -- in there

1	already?
2	A. I believe what they're saying is they
3	would like us they would I don't know exactly
4	what they're saying, but they're saying that the
5	portion of plastic that that we're replacing out of
6	that should be ineligible because it's not worn out or
7	deteriorated. And what we're saying is that the
8	method we would replace that is cheaper to replace it
9	then to re-use it.
10	Q. Yeah. So you'd have they would want
11	you to either replace it for free or or no, excuse
12	me. Let's say okay, they want you to replace it,
13	which would mean you'd have to now, when you
14	when you put in right currently when you put in
15	gas, do you bore it now?
16	A. Generally, it's bored as much as
17	possible. There there will be sections
18	Q. What si what size line do you bore up
19	to?
20	A. So oh, we'll bore up to, you know
21	Q. Six inch?
22	A eight inch
23	Q. Eight inch?
24	A even eight-inch main. But generally
25	the pipes that are being put in are two inch and four

inch for the -- for the cast iron replacement. 1 2 Ο. Most of what you're -- what we're talking 3 about, replacement, is two inch? 4 Yes. Most of it. Α. 5 Q. So you've got to bore out the majority of 6 those? 7 Where possible, right. Α. Yes. 8 Q. Okay Otherwise, you would have to go in 9 with the trencher, dig it up? Α. And we're putting it in a different 10 location from where the current cast iron is. 11 The 12 cast iron is generally in the street and so we're --13 0. Right. 14 Α. -- we're going in the parkways or, you 15 know, outside of the street area to put the new 16 plastic pipe in. 17 Ο. So -- so -- so the argument on behalf of Spire is that if you have to go in there and dig up 18 the street, you have to replace street, you're going 19 20 to have to bore so much of a pipe, you have to dig it up, dig out the existing pipe, connect it. 21 So I imagine you would --22 23 Α. It's at a different depth. It's a deeper depth than the old stuff than compared to what we put 24 25 it in now, sothere's a depth change.

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You put it in deeper now? 1 Ο. 2 Α. We put it in less deep. It was normally five to six feet deep in the old way --3 4 So with gas, do you have to do rolling 0. 5 fittings, like 22.5 or 45s or can you do a straight 80 or 90? 6 With -- with plastic, you can, you 7 Α. 8 know -- you can bend some of it. But there -- you 9 know, if -- if you're tying onto a transfer, you're going to be using fittings to do that. There's 10 qoing --11 12 I understand that. Ο. 13 Α. Yeah. 14 Q. But no, not bending the pipe --15 Α. Yeah. 16 -- but when you use a fitting, you have 0. 17 to qo down. Do you have to roll them? Do you know what I mean by that from --18 19 Α. No. 20 Ο. -- an engineering standpoint? 21 Α. No. 22 Well, you can't do a straight elbow Q. 23 because -- like on water, you can't. You have to roll it maybe 22.5 and a --24 25 Α. Yeah. For the --

For the -- so it doesn't --1 Ο. 2 Α. Yeah. -- get a throw factor against the wall, 3 Q. 4 it doesn't displace that. Yeah. We would --5 Α. 6 0. You don't have to do that with gas? 7 No, no. But -- but to make that -- that Α. 8 di-- difference in depth change, we would generally be 9 using fittings to be able to make those angles from the new main to the old main to the -- to the service 10 line that has to be reconnected. 11 12 Okay. So when you -- on the main, when Ο. you take that -- those two 50-foot sections, it's 13 just -- you're saving money, number one, a street; 14 number one, trenching. You can just bore one 15 continuous --16 17 Α. That's correct. And no the two inches, do they -- does 18 0. that come in -- what size sticks does that come in? 19 20 Α. It comes in rolls, so --21 0. Okay. Not like the eight inch? It comes in like a --22 23 Α. That's correct. -- a 24 or 30 foot stick? 24 Ο. 25 Α. Two inch and three inch come in rolls,

and four inch and larger come in sticks. 1 2 Ο. Okay. So you can just roll that out? That's correct. 3 Α. And it would be a continuous one and then 4 Ο. 5 you connect them and you go so far? That's correct. 6 Α. 7 0. That makes a lot of sense to me, why it 8 would be economically feasible --9 Α. Yes. -- on the main. 10 Q. 11 Now, getting to the res-- the 12 residential. Are components considered the fittings that go from a main to a residential? 13 14 Α. Say that one more time. 15 The components that are mentioned that --0. 16 when -- you have -- when you -- when you tee into a main --17 Uh-huh. 18 Α. -- or splice into it some way and you run 19 Ο. 20 it to a residence --21 Α. Yes. 22 -- is that a half-inch or three-quarter Q. 23 inch? 24 Well, generally -- they're different Α. sizes, but they range basically for residential half 25

inch, one inch, inch and a quarter, something like 1 2 that so. What determines that? 3 Ο. The -- the -- you know, the load of the 4 Α. 5 home that is being served and -- you know, at the 6 time, certainly the pressure. So a low pressure 7 service line would have had to have been maybe a 8 little bit bigger than a intermediate pressure 9 60-pound system just because the pressure drop would be greater across a lower pressure main than it would 10 be for a higher pressure main. 11 12 Okay. So why is it -- so when you --0. 13 from connecting to -- what's -- okay. Let's say you 14 have a -- from the -- you're in an easement now, not 15 in the street. Correct? 16 Α. Well, you're in the customer's property. 17 We -- we won't get an easement --No, no. I'm not talking about the --18 0. the -- I'm talking about your main. It's going to be 19 20 in an easement. 21 Α. No, it would generally be in the right-of-way. 22 23 The right-of-way. Okay. Q. But not in the -- not actually in the 24 Α. 25 pavement.

Yeah, I would consider that an easement. 1 0. 2 Α. Yeah. 3 Q. Okay. It's the right-of-way. 4 Α. Yeah. 5 Q. And you're allowed to go into with AT&T and --6 7 Α. Yep. 8 Q. -- all -- anybody else? 9 Α. That's correct. And so you run it from there, you run it 10 0. to the house. So it could be -- in older houses it 11 12 might be a hundred foot run, newer house might be fifty, anywhere -- it ranges. Right? 13 14 Α. Yeah. In the city, generally they're -they're not that long. But they -- they certainly can 15 run anywhere from, you know, 30 to a hundred feet, 16 17 sure. 18 So is it your testimony that boring 0. directly to the house is less expensive than 19 20 disconnecting the house line and reconnecting it to the new main? 21 22 Α. Right. That's correct. The -- the --23 the cost difference -- there's a -- it's cheaper to run a new service from the point where you've put the 24 new main in to the -- the new meter location that's 25

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going to be outside and on the side of the customer's 1 2 home, as opposed to digging down to the old service 3 line, trenching to it in the street, reconnecting it and then it serving it from -- with the meter inside 4 5 the basement. 6 Ο. Refresh my memory from a later case. Ι 7 don't know if you were the witness or not. An earlier 8 case, excuse me. Where -- what type of -- on these 9 ones you're replacing, what type of line currently is in existence? 10 Well, different -- it varies. 11 Α. In 12 Missouri West, many of those are plastic services. Some are still bare steel. There's some hard copper 13 services and things like that. But the majority 14 are -- would be plastic -- existing plastic services. 15 16 And there's -- is there any safety 0. 17 concern by hooking up to the existing one versus running a new one? 18 Well, you're -- you're adding the 19 Α. 20 additional fitting of where you have to tie in that service line. But the other part of it is the fact 21 that it's serving a meter that is sitting inside the 22 23 basement of that home. 24 So that's a safety aspect on that end? Ο. 25 Α. Yes.

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1	Q. What's the safety aspect you still
2	have to hook it up you still have to join it to a
3	new line, whether it's a new run or an old run?
4	A. Correct. But you don't have that
5	additional fitting where you're tying into the
6	existing service. You're always going to have the tie
7	into the new main, yes.
8	Q. Regardless?
9	A. Regardless. But you're not going to have
10	that additional fitting where you're now connecting
11	back to an existing piece of service line that is a
12	potential for a failure.
13	Q. On the ISRS, do you have do you have
14	an an a percentage that we're talking plastic
15	replacement only between the main lines and the
16	residential?
17	A. Say that one more time. I'm sorry.
18	Q. Well, do you have are the majority of
19	the plastic replacements the the runs going to the
20	homes versus the
21	A. I would say the majority of the plastic
22	being replaced in our in our in our replacement
23	program is due to the service lines that are being
24	replaced. There is certainly, as we've discussed,
25	main segments where there's plastic, you know,

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1	incrementally in those things that we have replaced
2	earlier. But the majority of the plastic being
3	replaced is is the service lines.
4	Q. And I apologize, but I mean this is
5	probably a question for OPC but maybe you can answer
6	it. Does OPC continue to argue the fact of choosing
7	different homes ho residences that are wealthier
8	residences getting service versus lower income
9	residences
10	A. I haven't heard that argument.
11	Q being prioritized?
12	A. I have not heard that argument.
13	Q. Is that argument what came up in a case
14	earlier because
15	A. Okay. I never heard
16	Q running a line to a to a 700,000
17	dollar house, why should they have a free line?
18	A. Yeah. I'm not aware of that argument,
19	but yeah.
20	Q. Okay. I think that's all my questions.
21	Thank you.
22	A. Okay.
23	JUDGE DIPPELL: Thank you. Chairman
24	Silvey, did you have questions?
25	QUESTIONS BY CHAIRMAN SILVEY:

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1	Q. I do briefly. Thank you. And I think
2	Commissioner Kenney covered a lot of the ground that I
3	was interested in, but specifically if you remember
4	back were you in the in the room this morning
5	when I was questioning the attorney on opening?
б	A. Yes.
7	Q. Okay. So in looking at the case and
8	and the section that I had read out of the case
9	talking about what is truly incidental and
10	specifically required to be replaced as opposed to not
11	bootstrapping components that are not worn out or
12	deteriorated.
13	So from your perspective as someone who
14	is kind of in charge of this process, where does
15	incidental end and bootstrapping begin? Because
16	clearly the Court has contemplated that that exists
17	somewhere. So how would you define that?
18	A. Yeah. I I listened to Mike's response
19	on that and it certainly is a gray area. But in in
20	my opinion, I feel like as if you look at our
21	replacement program as a whole, the amount of plastic
22	that is in the mains that we're replacing is
23	incidental to the amount of cast iron that we're
24	replacing. I don't know the exact percentages, but
25	it's it's I could consider it to be an

1 incidental amount.

2 The service lines that are plastic that we're replacing come along with the fact that we're 3 replacing the entire system and we found that it's 4 5 more cost effective to replace those plastic services 6 by putting a new service line so we can get the meter 7 outside. And we've shown that that is cost negative 8 to -- to the ISRS cost. But the -- the plastic main 9 portions I would consider to be incidental to our -our entire replacement program. 10

Q. So you're defining the word "incidental"
by looking at the entire universe of things to be
replaced?

Tha-- that's wh-- that's what I say. 14 Α. Ιf 15 you look at project by project, you may see that one project has more plastic than another. But if you 16 17 look at the -- the program as a whole, the amount of 18 plastic in our low pressure system is -- is what I would consider to be incidental to the amount of cast 19 20 iron.

Q. And forgive me if this was covered before I stepped back in, but plastic pipe itself, how long is it supposed to last? Or is there -- is there a physical or scientific time at which it becomes deteriorated? I mean somebody used the word

"indefinitely" earlier today so could you --1 2 Α. Yeah. -- explain that to me? 3 Ο. Yeah. I'll try. So we've looked at what 4 Α. 5 the depreciated life -- average service life has --6 has been set at for plastic. 7 Set by who? 0. 8 Α. I'm not sure -- I'm not sure who it was 9 set by, but it's in the -- our depreciation rates. So I'm assuming it's coming through the Commission --10 it's approved through the Commission, but it's part of 11 12 our depreciation rates. And you're --13 Ο. But I --14 Α. 15 -- speaking depreciation as a financial Ο. 16 instrument depreciation? 17 Α. That -- that's correct. That's correct. But th-- but within that, the average service life is 18 set. And that's where the 80 -- 80 years of life is 19 20 set for mains for cast iron and steel for Missouri East. For plastic and copper, it's 70 years is what 21 is set for -- for plastic mains. On the west side of 22 23 the state, for Missouri West, all mains are set at 50 years; plastic, cast iron, steel. Service lines are 24 44 years for Missouri East and 40 years for Missouri 25

1 West. 2 Do you have any 70-year-old plastic? Q. 3 Α. No. How old is the oldest plastic right now? 4 Q. It would have been installed in probably 5 Α. the early '70s. So 40 plus, fi-- close -- getting 6 7 closer to 50 years at the most. 8 Q. Okay. All right. Those are -- that's 9 all my questions for right now. 10 COMMISSIONER KENNEY: I have just a quick follow-up. I'd like to apologize. I was getting 11 12 American Water confused with Spire. But I have an excellent excuse for that. I have NFL concussion 13 14 syndrome. 15 JUDGE DIPPELL: Commissioner Hall, did 16 you have questions? 17 COMMISSIONER HALL: I have no questions. 18 Thank you. OUESTIONS BY JUDGE DIPPELL: 19 20 0. Okay. I had just a few for you. 21 Α. Sure. 22 Okay. When you were giving your rebuttal Q. 23 earlier, you mentioned that the cast iron and bel-bare steel were ranked higher in your program. What 24 25 do you mean by ranked higher?

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1	A. So our our DIMP program, which is the
2	Distribution Integrity Management Program, is is
3	was put together to look at the risks to our pipeline
4	system. And so there's a ranking based upon potential
5	risks to those pipeline components.
6	And so as I mentioned, third-party
7	damage, others digging and hitting our pipes, is the
8	highest rank of in DIMP. But cast iron and bare
9	steel as far as the risk to you know, for things
10	like leaks and and incidents pipeline incidents
11	is ranked higher than some other things like plastic
12	or, you know, coated steel or things like that. So
13	there's a ranking. I don't know the the exact
14	ranking, but I know that it's ranked higher in the
15	list in our DIMP list.
16	Q. So by ranked higher, you mean it's a
17	higher chance of a leak or an incident?
18	A. That's correct.
19	Q. Is that is that program that you
20	talked about in your in your testimony on page 2
21	you mentioned an Enterprise Asset Management system,
22	EAM. Is how does that figure into your
23	A. No. Just the our EAM system is a
24	system that we utilize to track all of our assets and
25	the work that's being done on them and the work orders

that we provide to our construction crews to be able 1 2 to do the work, track their time and things like that. 3 So that's just the system we utilize to track our assets and our work. 4 5 0. So that doesn't have anything to do with 6 ranking the priority --7 Α. No. 8 Q. -- of --9 No, it doesn't. Α. 10 Q. Okay. The DIMP is a separate --11 Α. 12 Ο. Okay. 13 Α. -- program. Not -- not a system, but 14 just a ranking program. 15 Also during your rebuttal, Mr. Pendergast 0. was asking you about a finding from the prior case 16 17 that is -- or cases that are now on appeal that we 18 talked about. And he asked you if you agreed with those findings that those pipes were -- or that the 19 20 cast iron and the bare steel were in deteriorated condition basically? 21 22 Α. Yes. 23 Q. Was your answer -- do you agree with that finding with regard to just that -- those old cases or 24 25 are you saying that across --

1	A. No.
2	Q the
3	A. Yeah. I I feel that the cast iron and
4	bare steel has been shown. And we've been, you know,
5	told by Commission findings and our federal regulators
6	that it's in a worn out and deteriorated condition,
7	the entire population of it. Not just what we filed
8	with the previous case.
9	Q. Okay. And let me look here. And are you
10	in agreement with what Mr. Pendergast said earlier,
11	that basically the the ISRS costs that the Company
12	is trying to recover don't include a cost for the
13	plastic because it would have cost more if you had not
14	replaced it the plastic?
15	A. Well, there is a cost inherent to you
16	know, to replacing all the pipe that's involved in
17	that. So there's a cost involved with the plastic.
18	But what we're saying is that it is, in most cases,
19	cheaper to replace it then what it would have cost us
20	to re-use that plastic so there's an avoided cost.
21	Not that there's no cost, but it's it's a less cost
22	than it would be to re-use it.
23	Q. Okay. And is that a reduced cost of
24	every project or is the 1.6 million a combination of
25	the increases and the decreases?

1	A. The 1.6 million is a combination of both.
2	Q. Sorry. Some of these you've already
3	answered so I'm trying to is in your opinion, is
4	there an increased risk of a of a pipe no matter
5	what what it's made out of, is there an increased
6	risk of a leak if it's in service past its useful
7	depreciated life?
8	A. I think there's reason that's
9	reasonable to to assess that something that is past
10	its reasonable use usefulness is more likely to
11	leak. The that's it.
12	Q. And then one last question. You also
13	used the term in your testimony at page 4, you used
14	the term "operationally unfeasible." Can you just
15	tell me what
16	A. You'll have to help me with the context
17	of it.
18	Q. Okay. It you said, Consistent with
19	this guidance and you were talking about the
20	guidance provided by the Commission in the last
21	case Spire conducted individual engineering
22	analyses on a project-by-project basis comparing the
23	cost of using the Company's approach to retiring aging
24	pipe, which involved retiring plastic facilities where
25	it was economically and operationally unfeasible to

1 re-use them. 2 And you were talking about what you were comparing it with. But what do you mean by 3 operationally unfeasible? 4 Well, just the -- the cost to re-use 5 Α. 6 those pipes versus the cost to replace it would be 7 operationally, you know -- you know, un-- maybe 8 infeasible is not the correct term, but it's really 9 based upon the -- the cost avoidance of being able to utilize versus replace. 10 11 Okay. Well, wouldn't that be the 0. 12 economically unfeasible part? I didn't know if there was a difference between --13 14 Α. Operationally or economically? 15 -- operationally --0. 16 Α. Yeah. 17 Ο. -- unfeasible. Yeah. I think it's -- it would be more 18 Α. the economically infeasible. 19 20 Q. Okay. Okay. COMMISSIONER KENNEY: I got another 21 22 question. 23 JUDGE DIPPELL: Are there other 24 questions? Commissioner Kenney. FURTHER QUESTIONS BY COMMISSIONER KENNEY: 25

I'll be real brief. Did you use the term 1 Ο. 2 "useful life"? Depreciation average service life. 3 Α. 4 Q. Explain that to me. 5 Α. Well, I'm not a depreciation expert. 6 There will be probably a witness that will be able to 7 explain that better, but --8 Q. Is it --9 Α. -- in our depreciation rates there's a set average service life of each of our asset types. 10 So how long is it -- so then you're 11 0. 12 saying that whatever that depreciation schedule is? I'm just saying that's -- that's one 13 Α. No. 14 of the guidelines that's used to determine operational 15 service life or average service life of different 16 assets. 17 Ο. Well, yeah. But like -- you can have a car -- I mean I had a car that was depreciated in 18 2003. The federal government let me depreciate it the 19 20 first year. 21 Α. Right. 22 I had it for 13 years. And you can Q. 23 depreciate computer equipment, what, three years. So 24 that's -- so that's just same type of thing we're talking about? 25

Similar, but -- so yeah. You're 1 Α. Yes. 2 correct. And one -- one question I forgot to ask 3 0. you. Of the 500-plus projects that were examined 4 5 between October 1st, 2017 and January 2018, I think it 6 was --7 Α. Yes. 8 Q. -- did -- did the Company find any of 9 those, using the terms "worn out or deteriorated," that they could prove that they were worn out or 10 deteriorated, or was all the study based on other 11 12 parameters that we discussed earlier? Well, the studies were done based upon 13 Α. 14 the projects that we have deemed ISRS recoverable 15 because they were majority cast iron or bare steel 16 replacement. That was -- that was a determining factor of -- that we're -- we're stating that those 17 pipes are -- are ISRS recoverable. 18 I understand that. 19 Q. 20 Α. Okay. But -- but we talked earlier -- not you, 21 0. but some of us talked earlier about the Court decision 22 and the term "worn out" or --23 Oh, right. 24 Α. -- "deteriorated." 25 Ο.

Yeah. 1 Α. 2 0. Was your studies focused on that at all? No. It was focused on the cost 3 Α. avoidance. 4 5 Q. Okay. Thank you. 6 Α. Yes. Yes. 7 COMMISSIONER HALL: Yeah, I'm sorry. 8 JUDGE DIPPELL: Commissioner Hall. That's fine. 9 COMMISSIONER KENNEY: Uh-oh. Look what I 10 11 did. 12 JUDGE DIPPELL: That's what we're here 13 for. 14 QUESTIONS BY COMMISSIONER HALL: 15 Good afternoon. I'm going to ask you a 0. 16 couple of questions that may not be fair because I'm 17 going to -- I'm going to ask you to explain not 18 something that's in your testimony but that's in the Company's position statement. 19 20 Α. Okay. 21 Because it -- for me it was clear and I 0. 22 want to make sure that it is what was in your 23 testimony as well. So trying to comply with the 24 Western District opinions and the Commission's prior order in this case. The Company conducted an analysis 25

for each of these projects where there was plastic 1 2 replacement to determine whether or not it was, in fact, cheaper to do the plastic replacement than it 3 would be to re-use the plastic. Correct? 4 That's correct. 5 Α. 6 0. Okay. So when the -- when it was, in 7 fact, cheaper to -- to replace the plastic, the 8 Company is seeking ISRS inclusion for that particular 9 project --10 Α. Yes. 11 -- in -- in its total amount? 0. 12 Α. Yes. 13 Where it was determined to be cheaper to 0. 14 re-use the existing plastic -- I'm looking at your 15 position statement, the Company's position statement -- and it said that the Company eliminated 16 17 from its ISRS costs the incremental increase. 18 Α. That's correct. Explain to me what incremental means 19 Ο. 20 there. 21 So the incremental would be the Α. 22 difference between the cost that we estimated between 23 what was being replaced versus the cos-- the estimated cost of re-using. 24 And how is that consistent with our prior 25 0.

order? Because it seems to me that in our prior order 1 2 we said that if it's not -- if it's not less costly, it's not to be included. 3 Well, we took the position that we were 4 Α. 5 still being able to utilize what -- the best way to do 6 it, but only showing the incremental difference 7 between what it would have cost to replace it versus 8 re-use it. 9 Okay. So that -- but that's -- so that 0. was your attempt to comply with the order, but -- but 10 there's nothing in the order that says that? 11 I mean 12 the order itself says that -- said that it's not to be included, did it not? 13 14 Α. I'm not sure exactly what the order is. There wasn't my part of it. That's --15 16 Okay. All right. Thank you. 0. 17 Α. Okay. 18 JUDGE DIPPELL: All right then. Are there any further cross-examinations questions from 19 20 Staff? MR. BERLIN: No, Judge. Thank you. 21 22 JUDGE DIPPELL: Any further 23 cross-examination from Public Counsel? 24 MR. CLIZER: Yes, Your Honor. 25 FURTHER CROSS-EXAMINATION BY MR. CLIZER:

1	Q. This is going to be a bit of a
2	paraphrasing just because the topic's been covered
3	multiple ways, but and so I mean feel free to tell
4	me if you don't think this is correct. But is your
5	position essentially that all cast iron pipes are, by
6	definition, worn out and deteriorated?
7	A. We do believe that the cast iron pipes
8	are in a deteriorated condition, yes.
9	Q. But is that all cast iron?
10	A. Yes.
11	Q. So if I installed a piece of cast iron
12	pipe tomorrow, your position would be that that pipe
13	is worn out, deteriorated? Brand new.
14	A. We haven't we haven't installed cast
15	iron pipe
16	Q. No, no. I'm asking you if I installed a
17	piece of cast iron pipe tomorrow, would that piece of
18	cast iron be worn out, deteriorated?
19	A. No. We
20	Q. What's the difference between that cast
21	iron and the cast iron that Spire replaced?
22	A. It's 60 to 100 years old.
23	Q. Age?
24	A. Age.
25	Q. Age alone?

1	A. That's that's one factor, but there's
2	also the fact that those pipes have been shown to
3	leak, have breaks, they are they have risks in our
4	DIMP program and they've been noted from the
5	Commission findings and from our federal regulators
6	that we should those were
7	Q. That applies to all cast iron, doesn't
8	it?
9	A. It does.
10	Q. Right.
11	A. Yes.
12	Q. So that's not we're not talking about
13	all cast iron. Because you're already said I can
14	install cast iron tomorrow and it's not worn out and
15	deteriorated.
16	A. But no cast iron
17	Q. The only difference between that cast
18	iron and your cast iron is age.
19	A. If you want to say it that way. But the
20	cast iron we wouldn't install cast iron today, so
21	that that point is really moot.
22	Q. Fine. You also said that the
23	installation of services was cost negative?
24	A. Yes.
25	Q. Okay. So just to be clear

1 Α. In certain situations, yes. 2 0. -- if you -- if you had not touched services at all, if you had just replaced mains and 3 4 only mains, you would have cost more money? 5 Α. That's correct. Because of the transfer 6 costs to -- to -- to move the -- the ma--7 the old service line from the old main to the new 8 main. 9 So you would be changing services? 0. You would have to install a portion of Α. 10 service line to -- to connect that old service to the 11 12 new main to be able to -- to serve the customer. So there would be a cost for installing 13 0. 14 services? 15 Yes. The cost to transfer that service Α. line over. 16 17 Ο. Okay. 18 And that is cheaper than the cost to Α. replace it. 19 20 FURTHER CROSS-EXAMINATION BY MS. SHEMWELL: I have one question. Which -- when you 21 Ο. say federal regulators, are you talking about PHMSA? 22 23 Α. The PHMSA and DOT guidelines that they 24 put out too. 25 0. PHMSA DOT -- PHMSA's part of DOT?

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1	A. Yes.
2	Q. That's Pipeline and Hazardous Material
3	Safety Administration and they operate under DOT?
4	A. Yes.
5	Q. And they have told you that all of your
6	cast iron and bare steel is in a deteriorated
7	condition?
8	A. No. I'm re I'm re referring back to
9	the letter that we showed in evidence that they are
10	recommending replacement of they they
11	specifically line out cast iron and bare steel systems
12	at an accelerated rate and the use of ISRS for for
13	those replacement projects.
14	Q. And in terms of plastic pipe, in January
15	of this year did PHMSA decline to require replacement
16	of PVC pipe?
17	A. I'm not sure. I'm not aware of that.
18	Q. Thank you.
19	JUDGE DIPPELL: Is there redirect?
20	MR. PENDERGAST: Just a few, Your Honor.
21	REDIRECT EXAMINATION BY MR. PENDERGAST:
22	Q. You had some discussion about the Company
23	moving to a higher pressure system as it replaced its
24	cast iron main. And I just want to ask you, was the
25	motivation to replace that cast iron main because the

cast iron was in a worn out or deteriorated condition? 1 2 Α. Yes. Absolutely. 3 Ο. Okay. And in saying as we replace that 4 pipe we're going to a higher pressure system, can you 5 explain why that decision was made? 6 Α. Well, it's -- it's a safer system. The 7 system we have currently that is low pressure is what 8 we call utilization pressure where there's no 9 regulator at the -- the entrance of the service line to the home, so it's using main pressure to serve the 10 If there's an issue on the main where it's 11 home. 12 over-pressurized, that goes directly into the homes. And we've seen incidents of that in the recent past 13 14 where that's caused problems. 15 These higher pressure systems are -- are cheaper to -- to install because you can use smaller 16 17 pipe, but they have the added safety benefit of 18 installation of a regulator at the home that -- that avoids that -- that pressure issue inside the home. 19 20 Ο. Okay. And does the fact that you can use smaller pipe have any impact on the installation cost 21 of that hi--22 23 Α. Si-- significant, yes. We would be installing more like six- and eight-inch pipe where 24 we're installing two- and four-inch pipe and those are 25

significant differences in cost. 1 2 0. Okay. And did moving to a higher pressure system have any impact on the number of 3 regulators that need to go ahead and be maintained? 4 We currently have somewhere near a 5 Α. Yes. 6 hundred low pressure regulators that serve that 7 utili-- utilization system. When we're done with this 8 low pressure replacement, with the higher pressures 9 we'll have six new regulators that will serve that same area. 10 Okay. So from 80 down to 6? 11 Ο. 12 Α. Yeah. 13 And does the Company re-use plastic where 0. it's economically feasible to do so? 14 15 Yes, we do. We've looked at studies Α. where -- you know, we -- we are operating pipe and --16 17 and re-using areas that have pressure tests. We -- we 18 utilize that pipe as opposed to replacing it. And you were asked by Commissioner Hall a 19 0. 20 couple of questions about if you have a project where the replacement of plastic was slightly more expensive 21 than re-using the plastic, you eliminated the 22 23 incremental cost? 24 Correct. Α. What impact did that have on whether you 25 0.

were in the end recovering any costs associated with 1 2 replacement of plastic? 3 Α. None. None in terms of there were no costs 4 Ο. 5 associated with plastic that you were recovering? 6 Α. Well, we -- there certainly were costs involved in those replacements, but we're only 7 8 recovering the pa-- the portions that were incremental 9 to the -- to the replacement. Correct. And in doing that, are you 10 0. collecting a cost that reflects any added costs 11 12 associated with replacing rather than re-using the plastic? 13 14 Α. No. 15 Thank you. I have no further questions. Ο. 16 JUDGE DIPPELL: Thank you. Thank you, 17 Mr. Atkinson. You may step down. 18 THE WITNESS: Thank you. JUDGE DIPPELL: Moving right along, we 19 20 can go to Spire's next witness. 21 MR. PENDERGAST: Thank you, Your Honor. We call Wes Selinger to the stand. 22 23 JUDGE DIPPELL: Would you please raise 24 your right hand. 25 (Witness sworn.)

1 JUDGE DIPPELL: Can you pronounce your 2 name for me so I --THE WITNESS: It's Wesley Selinger. 3 4 JUDGE DIPPELL: Selinger. THE WITNESS: Yeah. It's okay. I always 5 6 say hard G, but you know, it seems like most people go 7 with the soft G. 8 WESLEY E. SELINGER, having been first duly sworn, testified as follows: 9 DIRECT EXAMINATION BY MR. PENDERGAST: 10 Yes, Mr. Hard G Selinger. If -- did you 11 0. 12 file Direct Testimony in this case? Yes, I did. 13 Α. 14 Q. And has that previously been marked as 15 Exhibit Number 7? Or 8 --16 Α. Yes. 17 0. -- excuse me. 18 And if I were to ask you the same questions that appear in that testimony today, would 19 20 your answers be the same? Yes, they would. 21 Α. And do you have any corrections to make 22 Q. 23 to your answers? 24 No, I don't. Α. 25 Q. With that, are those answers true and

correct, to the best of your knowledge and belief? 1 2 Α. Yes, they are. Okay. I would ask that -- and did you 3 Ο. 4 also submit an affidavit separately that has been 5 marked as Exhibit 7? 6 Α. Yes, I did. 7 Okay. And is the information contained 0. 8 in your affidavit true and correct, to the best of 9 your knowledge and belief? Yes, it is. 10 Α. MR. PENDERGAST: Okay. In that case, I 11 12 would ask that both of these exhibits be admitted into 13 evidence. 14 JUDGE DIPPELL: Would there be any 15 objection to Exhibits 7 and Exhibit 8? 16 Seeing none then, I will admit those into 17 the record. (Exhibits 7 and 8 were received into 18 evidence.) 19 20 MR. PENDERGAST: Should I proceed with --JUDGE DIPPELL: Go ahead -- go ahead with 21 rebuttal. 22 23 BY MR. PENDERGAST: 24 0. Yes. Do you have any rebuttal to the testimony of Staff or OPC in this case? 25

1	A. I have rebuttal to the testimony of the
2	OPC.
3	Q. Okay. And can you please identify who
4	you have rebuttal to?
5	A. I would address a small portion of
6	Mr. Robinett's Direct Testimony, but primarily
7	Mr. Schallenberg's testimony.
8	Q. Okay. Speaking to Mr. Robinett's
9	testimony, at page 13 of his Direct Testimony, he
10	characterizes the Company's replacement plastic
11	facilities with no added cost as being a prudence
12	issue. Do you agree that it's just a prudence issue?
13	A. No, I do not. I believe the prudence
14	issue is irrelevant in this case. I have
15	demonstrated I think everybody's on the same page
16	that prudence is not really a relevant factor here.
17	Q. Okay. To your view, what is the primary
18	motivating factor behind and results of the analysis
19	that the Company did? Is it an economic issue?
20	A. Yes. It's primarily to demonstrate that
21	the approach that Spire took to replace pipe that
22	involved the incidental replacement of plastic was
23	more cost effective than using the approach to where
24	we utilize the pipe in place.
25	Q. And in your view, is that why it's ISRS

1	eligible?
2	A. Yes. Because in that case, what
3	essentially results is a cost savings and not an ISRS
4	cost. And any of the plastic pipe we've already shown
5	as being essentially driven by the retirement of the
6	plan pipe that's in a worn out or deteriorated
7	condition.
8	Q. Okay. And in your view is the fact that
9	it also happens to be a prudent thing to do make it
10	not ISRS eligible?
11	A. No.
12	Q. Do you have anything else with regard to
13	Mr. Robinett's testimony?
14	A. I do not.
15	Q. Moving along, do you have any rebuttal to
16	the testimony filed by OPC witness Robert
17	Schallenberg?
18	A. I do.
19	Q. Please proceed.
20	A. I'd like to address the issue of the
21	overhead costs that was raised in Mr. Schallenberg's
22	testimony.
23	Q. Okay. And what is your understanding of
24	what Mr. Schallenberg is saying in his Direct
25	Testimony?

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1	A. Well, he raises several points.
2	Specifically one statement he made is that overhead by
3	its nature is not normally an eligible ISRS cost. I
4	would disagree with that. First and foremost, because
5	the ISRS statute does not distinguish between
6	indirect, direct costs. It lays out construction
7	costs associated with ISRS eligible projects.
8	I think there's a variety of functions
9	that go into designing, implementing, recovering the
10	costs associated with ISRS projects from whether
11	that's the engineers that design that to the folks out
12	in the field that do the work to HR people that make
13	sure the people that do the work out in the field are
14	hired and trained and fit to perform that work. I
15	think there it's just an inaccurate statement to
16	say that the ISRS is primarily meant to reflect
17	construction costs and not overheads.
18	Q. And are the costs associated with those
19	engineering and other support staff that you've
20	mentioned, have they been included in your overhead
21	assigned to these projects?
22	A. Yes.
23	Q. Okay. And in your view, are these people
24	critical to making sure that these facilities are
25	installed correctly?

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1	A. Yes.
2	Q. Okay. Are they critical to making sure
3	that the employees going to work are fit and competent
4	and trained?
5	A. Yes.
6	Q. Okay. You mentioned some of the
7	functions that are included in there. Are employee
8	benefits also included in these overheads?
9	A. Yes, they are.
10	Q. And what kind of employee benefits would
11	those be?
12	A. Well, your pension, insurance.
13	Q. Medical?
14	A. Yes. Medical.
15	Q. Okay. Is that a significant portion of
16	those workers' costs?
17	A. I believe it is. I'm not an expert on
18	that, but I would say that from my experience and
19	interaction with folks in our company, that yes, it
20	is.
21	Q. Okay. And once again, those would be
22	included in the overheads?
23	A. Yes.
24	Q. Is non-productive time included in the
25	overheads?

Yes, it is. 1 Α. 2 0. Okay. And just for the Commission's benefit, would you explain what non-productive time 3 4 is? 5 Α. Well, so assume -- we'll take one of 6 those groups, like the HR or Human Resources 7 Department. Essentially you're going to have to take 8 their time, which would include vacation time, sick 9 time, things like that. Not necessarily directly related to I guess the direct functions of their 10 department, but then you would allocate that time 11 12 using the productive time that they -- that they are working on specific tasks. 13 14 Ο. Okay. And where is the non-productive time of the employees actually out in the field doing 15 the work captured? 16 I believe in the same -- it would be 17 Α. allocated among their department. 18 Okay. And would be collected in the 19 Ο. 20 overheads? 21 Α. Yes. 22 Okay. So to the extent somebody has two Q. 23 or three weeks of vacation, which is what we call non-productive time, they have sick leave that they're 24 taking, whatever, that would all be included in the 25

overheads? 1 2 Α. Yes. Okay. Are there any costs included in 3 Ο. the overheads associated with leasing vehicles, 4 gasoline expense, leasing equipment, that sort of 5 thing in connection with the work? 6 7 Yes, there are. Α. 8 Q. Okay. And when you look at all these 9 items that have to be -- oh, and the engineers have to have a place to work. Right? 10 Yes. 11 Α. 12 Okay. Same thing with the other support Ο. staff and -- is the cost of that space also included 13 14 in overheads? 15 Α. I believe so, yes. 16 Okay. Given those costs, do you see 0. 17 anything alarming or unexpected by the fact that 18 overheads might make up approximately 55 percent of the overall project costs? 19 20 Α. Not when I consider all those items that you mentioned. No, I don't think it seems alarming. 21 22 Okay. And, you know, were allocations Q. 23 and how we go about charging time to things and that sort of -- sort of stuff, was that addressed in the 24 25 Company's last rate cases?

Yes, it was. And the testimony of our 1 Α. 2 controller, Tim Krick, we-- went over specifically our 3 cost allocation process and how these things are distributed. 4 5 Ο. Okay. And to your knowledge, did 6 everybody have an opportunity to question how that was being done and whether they had any concerns with it? 7 8 Α. Yes, they did. 9 Okay. And is what we're doing by way of 0. assigning overheads to these projects any different 10 than what we've done in prior ISRSs or in the rate 11 12 case? No, it's not. 13 Α. Okay. Thank you. I don't believe I have 14 Q. 15 any other questions. Excuse me. 16 JUDGE DIPPELL: Can I have the court 17 reporter read back the last question and answer? 18 THE COURT REPORTER: "Question: Okay. And is what we're doing by way of assigning overheads 19 20 to these projects any different than what we've done in prior ISRSs or in the rate case? 21 22 "Answer: No, it's not." 23 JUDGE DIPPELL: Thank you. BY MR. PENDERGAST: 24 25 Ο. Yeah, just one last question or two. And

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1	you worked did you work closely with Staff in
2	developing and enhancing these cost studies?
3	A. I think so. I I thought it was
4	closely, in my opinion. I think they would agree. I
5	think we met at least I would say six technical
6	discussions. I can't even count the amount of phone
7	calls to sort out issues.
8	Q. And and in looking at these projects,
9	do you know if the Staff looked at both those projects
10	that are included in kind of the new ISRS investments
11	as well as the older ISRS investments?
12	A. In their recommendation and their Direct
13	Report, I don't believe that they've essentially
14	stated that. I think the position on the what's
15	called old cases or old projects is that they
16	shouldn't be allowed for legal pur or legal reasons.
17	But as far as the review, data requests,
18	additional evidence that they requested from us and we
19	provided, I would assume that they gave them the same
20	review that they gave to projects covering July
21	through January.
22	Q. Okay. And all those older investments
23	were analyzed in the same way?
24	A. That's my understanding.
25	Q. And did they come up with similar

1 results? 2 Α. I assume so. Okay. Thank you. I have no further 3 Ο. 4 questions. 5 JUDGE DIPPELL: Thank you. Is there 6 cross-examination by Staff? 7 MR. BERLIN: Yes, judge. One question. 8 CROSS-EXAMINATION BY MR. BERLIN: 9 Ο. Mr. Selinger, you were asked some questions about the determination of overheads. 10 11 Α. Uh-huh. 12 Is it your view that the question or Ο. matter of determining the amount of overheads or the 13 allocation of overheads is better or more 14 15 appropriately handled in a general rate case 16 proceeding? 17 Α. Yes. 18 Ο. Okay. Thank you. No further questions. 19 JUDGE DIPPELL: Is there 20 cross-examination by Public Counsel? 21 MR. CLIZER: Yes, Your Honor. CROSS-EXAMINATION BY MR. CLIZER: 22 23 Q. Good morning, Mr. Selinger. I should say qood afternoon. 24 25 Good afternoon. Α.

1	Q. Did I pronounce your name correctly?
2	Selinger?
3	A. No. I think you did the soft G.
4	Q. Oh, Selinger?
5	A. Yeah.
6	Q. Oh, thank you. Okay. Really quick, you
7	mentioned that the overheads were calculated as part
8	of the last rate case. They were also included in
9	base rates as part of that last rate case
10	A. Uh-huh.
11	Q correct?
12	Right. So we would agree that any
13	overheads to be collected as part of this ISRS have to
14	be incremental additions brought on by this ISRS
15	itself essentially?
16	A. I do agree with that.
17	Q. Okay. I might have misheard this and it
18	might have just been part of your discussion of what's
19	down time was it or no, non-productive time.
20	A. Non-productive.
21	Q. Yes. But was HR staff time included in
22	these ISRS overhead costs?
23	A. There may have been a portion of it
24	applied to each project.
25	Q. Okay.

1 JUDGE DIPPELL: Mr. Selinger, can I 2 make -- get you to make sure --3 THE WITNESS: Yes. 4 JUDGE DIPPELL: -- you're speaking into 5 the microphone. 6 THE WITNESS: Sorry. 7 JUDGE DIPPELL: Thank you. 8 BY MR. CLIZER: 9 Ο. Going to the subject of your Direct Testimony, the Company's essentially taken the 10 position that the replacement of plastic resulted in 11 12 no cost additions. Is that -- you'd say that's 13 accurate? 14 Α. Correct. 15 I just want to run through a quick 0. 16 hypothetical to make sure I understand this. If -- if 17 you were to, say, go out to replace your car, right? And you went to a car lot and you bought a 20,000 18 dollar car -- I'm not sure if that's a good price, but 19 20 let's say for a second you just bought a 20,000 dollar car. And at that car lot there was also a 40,000 21 dollar car but you didn't buy that. 22 23 Α. Uh-huh. 24 0. You bought the 20,000 dollar car. What 25 would you say was the cost to replace your car?

1 Well, I would say that the cost to Α. 2 replace my car was 20,000 dollars. 3 Ο. Okay. Because that's what you spent. Right? 4 5 Α. Well, and -- yes, but I would also say 6 that compared to the alternatives, I saved 20,000 dollars. I had two options. I chose this option --7 8 if -- say that option's not available, I've only got 9 40,000 dollars. If I'm going to choose -- going down the second path to the 40,000 dollar car. 10 Well, we can agree that you've spent 11 0. 12 20,000 dollars. You incurred a 20,000 dollar cost? 13 Α. Yes. 14 Q. Yes. 15 MR. CLIZER: Do you have anything else? MS. SHEMWELL: No. 16 Thank you. 17 MR. CLIZER: We are done. Thank you. 18 JUDGE DIPPELL: Are there questions from 19 the Commission? Mr. Chairman? 20 CHAIRMAN SILVEY: Thank you. QUESTIONS BY CHAIRMAN SILVEY: 21 22 I still have some questions about this --Q. 23 these overheads. Who are these people? Are they contractors? Are they employees of Spire? 24 25 Α. I think typically they're employees of

Spire. 1 2 Q. They're employees of Spire. So how many people are employed by Spire? 3 I don't know off the top of my head. 4 Α. Ι 5 would guess somewhere in the 2-- 2- to 3,000 range --2- to 3,000? 6 Ο. 7 -- somewhere in there. Α. 8 Q. How many people would -- are involved in 9 this ISRS application for overheads? I'm not aware of that, but I would say 10 Α. that I think any overheads would be related to 11 12 departments that were related to these capital 13 projects. 14 0. So if they weren't doing these capital 15 projects, would they -- would they -- they wouldn't be employed? 16 17 Α. Well, they would be doing some other work. 18 19 They would be doing some other work. Q. 20 Α. I don't know if that would --So would they --21 0. -- result in less work --22 Α. 23 Q. -- be figured into the rate-base? 24 Α. In this case -- yea-- well, a portion 25 would. A portion of the overheads are capitalized and

included in plant and then a portion is expensed in 1 2 the rate case. So I'm struggling to understand how in 3 0. 4 the rate case you can account for these and -these -- these employees and their benefits and then 5 at the same time ask for ISRS compensation for them 6 7 when you're -- they've already been accounted for in 8 the rate case. 9 Well, see, that's -- there's a Α. distinction there because what -- for each project --10 so in this case we have 500 different projects. A 11 12 portion of those overheads goes to -- will go into each project. So when that project goes into service, 13 it's available to be included in rates. 14 15 So as of 9/30/2017, all of our projects were in rates, that was our true-up cutoff. Anything 16 17 we're requesting here is a new incremental project. 18 So all the overheads associated with prior projects are already in base rates. Anything in this -- ISRS 19 20 projects, the incremental projects are not. So none of these overheads are 21 0. incorporated in the current rate structure for the 22 23 base operations --24 Α. Correct. 25 Q. -- of Spire?

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1	A. So assume I have like a project one and
2	project two. Project one was done before 9/30/2017,
3	the true-up in our last rate case. All the overheads
4	associated with that are in base rates. Now we're
5	onto a entirely new project that's received its
б	allocation of overheads and they are only in the ISRS.
7	It's cannot be included in base rates.
8	Q. Okay.
9	CHAIRMAN SILVEY: Thank you, Judge.
10	JUDGE DIPPELL: Thank you. Commissioner
11	Kenney
12	COMMISSIONER KENNEY: Thank you.
13	JUDGE DIPPELL: did you have
14	questions?
15	QUESTIONS BY COMMISSIONER KENNEY:
16	Q. Good afternoon.
17	A. Good afternoon.
18	Q. I'll be brief. On the bottom of page 5
19	of your testimony, top of page 6 you gave a
20	description of a project cost. This says, For
21	instance assume a particular project costs 100 dollars
22	and the Company's engineering cost analysis for that
23	project showed that utilizing existing plastic costs
24	3 percent less than the Company's approach. That
25	percentage would be applied to the spe specific

the project-specific additional amount and the Company 1 2 would only include 97 dollars --3 Α. Correct. Ο. -- in their ISRS -- so that 3 percent 4 lowers -- so you just -- you're going to include that. 5 6 Now, on the bottom of page 7 and the top of page 8 you 7 gave a for instance. And you said, Appendix A, 8 Schedule 5 of Spire East's application demonstrates 9 that a blanket work order -- what do you consider a blanket work order? 10 Well, blanket work orders are work orders 11 Α. 12 that we have that capture sort off many, many miscellaneous, small, unplanned work. Like the 13 14 projects that I said before where we'd have our engineering guys design it and it's got a project 15 number and might have phases to it. Blanket work 16 17 orders are items that we have to take care of -- you know, mostly like a leak repair or something that's 18 not necessarily related to planned work. 19 20 Ο. And -- and you went on to say that 21 87.7 percent of those expenses would be captured in the Company's ISRS. 22 23 Α. Yeah. So for the blanket work orders, what we did was essentially we used to -- it was --24 25 you know, we didn't know exactly how to determine

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1	what what was being captured under those. I think
2	in our last cases we actually really saw that that
3	was, you know, a deficiency that we needed to remedy.
4	And so we went kind of working with
5	different engineering and business metrics folks in
б	our in our company and came up with how can I get
7	the information that's under these blanket work
8	orders. And what we did was found a printout of of
9	the jobs, different causes, work order numbers. And
10	what the 87 percent is is that through that process,
11	unfortunately, we did find ineligible items.
12	Q. So that's the 12.26 percent was you
13	disallowed that?
14	A. So what we do have with the blankets and
15	one limitation we still have is that we don't have a
16	dollar for dollar so if I've got 1,500 work orders
17	that are captured under this larger blanket work
18	order, I don't know the specific dollars.
19	Q. Okay.
20	A. So we came up with sort of a percentage
21	approach to say
22	Q. Is this an annual percentage or does it
23	change every year?
24	A. It will change based on the ISRS period.
25	So when I the next time let's say we get the

rates go into effect May --1 2 You mean once you true-up or once you 0. have a rate case? Once you -- once we settle things 3 4 up? 5 Α. Yeah. 6 0. That's when --7 So next time --Α. 8 Q. There will be a new rate at that time? 9 And next time if I come in and say all Α. right, I want to recover ISRS investments from say 10 June of this year through December of this year, I'll 11 12 have all new projects that are captured under those blanket work orders. So that's how it will change. 13 14 Ο. Okay. That -- the difference -- how does that differ on the average individual projects that 15 the Company deems that it would have been more prudent 16 17 to leave the existing plastic; that 3 percent? What's the overall number on that have you determined? 18 On the -- like the analyses specific --19 Α. 20 0. No. On your 500-plus projects, the 21 analyses. 22 Uh-huh. Α. 23 Ο. That if you say that it's been determined that it would have -- it would have been -- the 24 25 Company would have saved or the ratepayer whatever

would have saved 3 dollars -- 3 percent --1 2 Α. Uh-huh. -- do you have a number that's a --3 0. that's a -- that you say --4 That's the 1.6 million dollars. 5 Α. 6 0. Okay. But is there a -- then what's that 7 percentage? I know 3 percent of the 100 percent is --8 I understand that one. But do you have -- do you know 9 the overall percentage? Just like you do on the blanket ones, you know it's 87.74 percent. 10 I don't know. And that's just -- really 11 Α. 12 the difference there is the approach. So with the blankets, I don't have those analyses. I don't have 13 the detailed analysis. 14 15 What I have is I could say I've got 100 16 projects here. I did find one that for whatever 17 reason, it was coded wrong, it should not be in here so we've pulled it out. So that's -- and I don't have 18 a specific -- so I'm basically saying every one of 19 20 those hundred projects is assigned an equal dollar 21 value. 22 And -- and are all these assignments done Q. 23 in-house? 24 Yes. With -- in conjunction with Staff Α. 25 and OPC.

Just -- Staff and OPC. Do they -- do 1 0. 2 they review everything just like they would on a rate 3 case? I don't know if -- the rate case 4 Α. 5 procedures, but I know we went through specific review 6 on each item. And even up until the last couple weeks we're pulling -- you know, saying hey, I think I might 7 8 have caught this, discussing. 9 That's all I had. Thank you. 0. Yeah. Α. 10 JUDGE DIPPELL: Commissioner Hall, did 11 12 you have questions? 13 COMMISSIONER HALL: Yeah. 14 QUESTIONS BY COMMISSIONER HALL: 15 Going back, I -- going back I think to 0. 16 the first question that Commissioner Kenney asked on 17 page 5 --Uh-huh. 18 Α. -- to 6 of your Direct Testimony, 19 Ο. 20 starting at lines 22. Assume a particular project cost a hundred dollars and the Company's engineering 21 cost analysis -- analysis for that project showed that 22 utilizing the existing plastic cost 3 percent less 23 than the Company's approach. Going on to page 6, that 24 25 percentage difference would then be applied to the

project-specific addition amount and the Company would 1 2 only include 97 dollars as the additional amount to be included in the ISRS filing. 3 4 Α. Right. 5 Ο. You indicated that -- that you had 6 numerous conversations and communications with -- with Staff about the methodology to -- to be employed in 7 8 this case? 9 Α. Uh-huh. Is it your understanding that -- that 10 0. that approach which is set forth in your testimony 11 12 pages 5 and 6 that we just -- that -- that I just read, that that methodology was approved by Staff as 13 14 well? 15 Α. In my opinion, yes. 16 And are you the individual who -- who 0. 17 developed this -- this methodology or was it somebody 18 else with the Company? I think yeah, maybe when we first started 19 Α. 20 it -- because I think we started kind of working with Staff and putting forward these ideas as early as the 21 end of September of last year. So I know you guys 22 23 might be familiar with Glenn Buck from our company. He was involved in getting this started. But I'd say 24 that I was pretty much leading this process from about 25

late October, November of last year. 1 2 0. Would you be able to direct me to any portion of the Commission's prior order in this case 3 or the Western District's opinion that gives some 4 support to that methodology? 5 Well, I would -- let's see. Have I got 6 Α. 7 that in here? So where -- in the Commission's last 8 orders in the 0309, 0310 cases, it said, In the 9 future, if Spire Missouri wishes to renew its argument that plastic pipe replacements result in no cost or a 10 decreased cost of ISRS, it should submit supporting 11 12 evidence to be considered such as but not limited to a separate cost analysis for each project claimed. 13 14 So in my -- I mean my original 15 interpretation was can I show this as an overall package? Can I say 1.6 mil-- here's all the analyses 16 and here's a total of 1.6 million dollars for each 17 one. I determined -- you know, and with Staff I think 18 that we kind of mentioned that no, this needs to be on 19 20 a project-by-project basis. And used some -- I guess our interpretation that that would qualify. 21 22 Anything else in the order that I should Q. 23 look at to find support for that methodology that you're aware of? 24 25 Α. No.

1 Ο. Okay. Can you -- can you explain to me 2 again what the 1.6 million figure represents? Well, so we did over 500 cost analysis --3 Α. individual cost analysis. 4 5 Q. And that 500 is for the -- for the new 6 period? 7 That's -- that's for the entire period. Α. 8 Q. Okay. So the 1.6 is for the new and the 9 old? 10 Yeah. Α. 11 Ο. Okay. 12 So -- yeah. So I mean essentially if you Α. compared the two approaches for each project, netted 13 14 up the totals or summed up the totals, you would have 15 come up to 1.6 million dollars saved. Of the new projects, how many did not 16 0. 17 meet the standard of being cheaper than -- than using 18 existing plastic as opposed to replacing? I'm not exactly sure, but it was not 19 Α. 20 many. Is it -- is it set forth in the record 21 Ο. 22 somewhere? 23 Α. It's in our application. And I --24 So --Ο. -- we could follow up with that fairly 25 Α.

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1	easily.
2	Q. Okay. So so the application actually
3	sets forth those specific projects?
4	A. You can see on each line where it's
5	100 percent included and where the percentage is
6	applied. So there would be a project that says
7	100 percent included. That one met the threshold. If
8	you go to the next line and there's one that says
9	97 percent, then you would know that that
10	Q. Okay.
11	A was where the 3 percent
12	Q. So then it would be very simple math to
13	simply pull those projects out of the figure?
14	A. I think so.
15	Q. Can you explain to me where the Company
16	and Staff disagree as to the new ISRS period?
17	A. Can you say that one more time?
18	Q. I'm I'm I'm trying to figure out
19	where the Company and Staff disagree as to the as
20	to the new ISRS period, if at all?
21	A. I I think we had the tax issue that
22	we've settled this morning, and I don't think there's
23	any disagreement beyond that.
24	Q. Okay. Thank you.
25	JUDGE DIPPELL: Commissioner Coleman?

1 COMMISSIONER COLEMAN: None. Thank you. 2 QUESTIONS BY JUDGE DIPPELL: All right. I just have a few for you. 3 0. 4 And they may have already been answered. Hold on. 5 What does Spire consider to be the high 6 priority areas of its replacement program? 7 Honestly, I think Mr. Atkinson was Α. 8 probably better to answer that one. 9 Ο. Okay. And I think he did answer that. I just --10 11 Yeah. I j-- I'm not the engineering guy. Α. 12 Okay. What -- well, I think Commissioner 0. 13 Hall was sort of just asking this, but I'm going to 14 ask it again. What percentage of Spire's ISRS 15 projects is related to the cast iron replacement, do you know? 16 17 Α. Not off the top of my head. 18 Do you know what percentage is related to 0. the replacement -- the cathodic protection program 19 20 unprotected --21 Α. What percentage of our -- like the capital investment? 22 23 Q. Of the ISRS --24 Like revenues? Α. 25 Q. -- request?

1	A. Yeah, I think the cathodic protection is
2	not I mean it's somewhere in the 25,000 dollar
3	range. I could look at our application if I if I
4	had that on me, but those were pretty small buckets.
5	Q. Okay. And if we look at those
б	attachments on the applications, we can see which ones
7	were included where, but is there any summary among
8	those numbers? I mean that's a lot of a lot of
9	little numbers.
10	A. No, I I understand. So we do have a
11	summary sheet in the application that will show you
12	each project number and sort of the different total
13	costs between scenario one and two and then the
14	percentage difference and even some commentary on the
15	job that was done.
16	Q. Okay. Okay. Okay. I think that's all I
17	have.
18	JUDGE DIPPELL: Is there
19	cross-examination based on questions from the Bench
20	from Staff?
21	MR. BERLIN: No, Judge. Thank you.
22	JUDGE DIPPELL: Public Counsel?
23	MS. SHEMWELL: Thank you, Judge.
24	FURTHER CROSS-EXAMINATION BY MS. SHEMWELL:
25	Q. Mr. Selinger and I've always called

you Selinger, I know -- are expenses for salaries in 1 2 your current base rates? 3 Α. Yes. 4 Q. They were set in your last rate case? 5 Α. Yes. 6 0. Are expenses for car leases included in 7 your current base rates? 8 Α. To the extent they're associated with 9 projects that are included in our base rates. 10 For expenses, you get a return of the Q. expense. Correct? 11 12 Α. Yes. 13 But for capitalized items such as those 0. in rate-base, you get a return of and on? 14 15 Uh-huh. Α. That's all I --16 0. 17 JUDGE DIPPELL: Mr. Selinger, can you --18 THE WITNESS: Oh, yes. 19 JUDGE DIPPELL: -- answer? 20 THE WITNESS: Sorry. Yes. 21 JUDGE DIPPELL: Okay. 22 MS. SHEMWELL: That's all I have. Thank 23 you, Judge. 24 JUDGE DIPPELL: Thank you. Is there further redirect? 25

1 MR. PENDERGAST: Just a little, Your 2 Honor. REDIRECT EXAMINATION BY MR. PENDERGAST: 3 Mr. Selinger, we've had some discussion 4 0. 5 about the Western District Court of Appeals decision 6 and I'd just like you to read this sort of last 7 section of it where it talks about what it's doing and 8 what it's instructing the Commission to do. 9 MS. SHEMWELL: May I see that, please? MR. CLIZER: I have a copy actually. 10 THE WITNESS: There's some brackets 11 12 around the portion he's talking to, I think. 13 MS. SHEMWELL: Okay. Thank you. 14 THE WITNESS: Sure. Okay. It says, We 15 reverse the Commission's order to the extent that it allowed cost recovery through adjustment to the ISRS 16 17 rate schedules for the replacement of plastic components that were not in a worn out or deteriorated 18 condition and the case is remanded. 19 20 BY MR. PENDERGAST: Yeah. And I'd just like to ask you your 21 0. view of that and your elimination from the ISRS 22 23 filing, any excess costs associated with replacing 24 rather than re-using plastic when your cost studies showed that's what had happened. In your view, is 25

1	eliminating that excess cost associated with replacing
2	rather than re-using plastic trying to achieve that
3	objective of excluding costs associated with plastic?
4	A. Yes.
5	Q. You were asked a number of questions
6	about your overhead comments. And we have both
7	overheads and then we have sort of the direct payroll
8	to people that are doing the work. Right?
9	A. Yes.
10	Q. Okay. And is the direct payroll the
11	people doing the work also capitalized?
12	A. Yes. Of course.
13	Q. Okay. And were that direct payroll costs
14	of those people that did prior ISRS projects or other
15	capital projects reflected in base rates?
16	A. Yes.
17	Q. Okay. Is anybody saying that because you
18	had these direct payroll costs that are now being
19	capitalized for new projects and you had direct
20	payroll costs that were capitalized for older costs,
21	that there's some double counting going on?
22	A. No.
23	Q. Is there conceptual difference whatsoever
24	between the overhead issue and the direct payroll
25	issue when it comes to that double counting issue?

Not in my opinion, no. 1 Α. 2 Q. Okay. And when you do go ahead and capitalize these items in the rate case, will the 3 capitalization that's been going on be reflected in 4 5 how you allocate the time of your employees between 6 capital items and O and M expense? 7 Α. Yes. 8 Q. And to the extent that you've got ISRS 9 and you've got people working on ISRS and their time's being capitalized, will that reduce the amount of 10 O and M expense you're able to reflect in rates? 11 12 It will. Α. 13 Okay. And I think you've said both MGE 0. 14 and -- and -- well, MGE Spire East and Spire West have 15 relatively low O and M percentages? Relative to? 16 Α. 17 0. Well, what --I don't --18 Α. 19 -- are the O and M expenses? Q. 20 Α. I don't find it alarming. I mean both have around 50 percent -- 50 to 60 percent. 21 22 Of capitalized? Q. 23 Α. Of capitalized. So their O and M percentage would actually be the -- yeah, 45, 40 24 25 percent.

1	Q. Okay. So is that fair to say that when
2	you look at the cost-of-service, which includes all of
3	the costs, wages, salaries of all the people, that
4	you're going to allocate them to capital or you're
5	going to allocate them to O and M based on these
6	percentages?
7	A. Correct.
8	Q. And to the extent you've been
9	capitalizing this stuff, it's going to go ahead and
10	absolutely reduce the O and M expense expenditure; is
11	that correct?
12	A. Yes, it is.
13	Q. And once again, by capitalizing these
14	overheads, is it true that you're asking current pa
15	ratepayers to pay 10 to 15 percent of the cost of
16	these overheads on the project?
17	A. Yes.
18	Q. Instead of 100 percent?
19	A. It would pay, yes, the return on and of
20	as opposed to 100 percent of the expense.
21	Q. So current ratepayers are paying a
22	fraction of the cost spent on these projects which
23	will be recovered over many years; is that correct?
24	A. Yes.
25	Q. And if you didn't want to do that and

just charge them 100 percent and expense it, would the 1 2 rates be higher? Yes, they would be much higher. 3 Α. 4 Q. Okay. And in capitalizing these costs -and we've talked about tax issue -- but the Company's 5 able to take deductions, is it not? 6 7 As far as the plant -- plant deductions? Α. 8 Q. Yeah. Overheads --9 Α. Yes. Yes. -- you know --10 Q. 11 Α. Yes. 12 -- to the extent 263A and that sort of Ο. thing --13 14 Α. Yes. 15 -- is that correct? Ο. 16 Α. Yes. 17 0. Okay. And in the past, the Company has flowed those deductions through to customers; is that 18 right? 19 20 Α. Yes. Okay. So is it fair to say that current 21 0. customers are both getting -- only having to pay a 22 fraction of the cost of this and other customers in 23 24 the future as those assets are used will pay more, and 25 they're getting a tax deduction flowed through to them

as well? 1 2 Α. Correct. Does that sound like a pretty good deal 3 Q. 4 to you? I would like that deal. 5 Α. Thank you. 6 Ο. 7 JUDGE DIPPELL: Thank you. Thank you, 8 Mr. Selinger. You may step down. 9 THE WITNESS: Thank you. JUDGE DIPPELL: I think then that 10 concludes Spire's witnesses. Do we want to go ahead 11 12 and start with Staff? MR. BERLIN: Sure. 13 JUDGE DIPPELL: Okay. Let's go ahead and 14 15 do Staff witness and then we'll take a short break 16 after -- after that. MR. BERLIN: Staff calls Mr. J Luebbert. 17 18 (Witness sworn.) JUDGE DIPPELL: Thank you. 19 20 J LUEBBERT, having been first duly sworn, testified as 21 follows: 22 DIRECT EXAMINATION BY MR. BERLIN: 23 Q. Good afternoon, Mr. Luebbert. Will you 24 please state your name and spell it for the court 25 reporter?

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J Luebbert. It's the letter J, 1 Α. 2 L-u-e-b-b-e-r-t. And how are you employed? 3 0. I'm the case manager for the Missouri 4 Α. 5 Public Service Commission Staff. 6 Ο. And how long have you been employed with the Commission? 7 8 Α. Roughly three years. 9 And did you cause to be prepared in a Ο. Direct Report format certain report testimony? 10 11 Α. I did. 12 That are -- that is premarked as Exhibits Ο. 100 and Exhibits 101, which is an Appendix? 13 14 Α. Yes. 15 And could you briefly explain your Ο. portion of the testimony? 16 17 Α. Yeah. I was the policy witness. All right. And do you have any 18 0. corrections to make to your testimony at this time? 19 20 Α. I will have some corrections due to the -- the stipulation that's -- or the agreement 21 22 that's been made between the Company and Staff. I don't have all of the updated numbers, but those 23 will -- will follow. 24 As regarding the final recommended 25 0.

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numbers. Right? 1 2 Α. Yes. 3 Ο. Okay. Okay. And, Mr. Luebbert, you do not have any Rebuttal Testimony at this time? 4 5 Α. No, I don't. 6 MR. BERLIN: Judge, I'm not going to 7 offer the Direct Report into evidence at this point. I will wait until we're done with Staff's last 8 9 witness. JUDGE DIPPELL: That's fine. 10 MR. BERLIN: And right now I would tender 11 12 Mr. Luebbert for cross-examination. 13 JUDGE DIPPELL: Okay. Is there any 14 cross-examination from Spire? 15 MR. ZUCKER: No, Your Honor. JUDGE DIPPELL: Public Counsel? 16 MR. CLIZER: No, Your Honor. 17 18 JUDGE DIPPELL: Are there any questions for Mr. Luebbert from the Commission? 19 20 Okay. Let me look really quick and see if I have any questions. Commissioner Hall, did 21 22 vou --23 COMMISSIONER HALL: Go ahead. 24 JUDGE DIPPELL: Okay. Well, I'm not -- I 25 don't think I have anything for Mr. Luebbert anyway.

So if you have questions, Commissioner? 1 2 COMMISSIONER HALL: No, I don't. Thank 3 you. 4 JUDGE DIPPELL: Okay. Well, I quess we 5 should have asked all that before we got you up here. Looks like there is nothing further then from you, 6 7 Mr. Luebbert. Thank you. 8 THE WITNESS: Thank you. 9 JUDGE DIPPELL: Maybe I'll start then with asking the question. Will there be 10 cross-examination questions for Ms. Bolin? 11 12 MS. SHEMWELL: One or two. 13 JUDGE DIPPELL: Let's go ahead and --14 MR. IRVING: Good afternoon. At this 15 time, Staff would like to call Ms. Bolin to the stand. 16 JUDGE DIPPELL: Would you please raise 17 your right hand. 18 (Witness sworn.) 19 JUDGE DIPPELL: Thank you. Go ahead. 20 KIMBERLY BOLIN, having been first duly sworn, testified as follows: 21 DIRECT EXAMINATION BY MR. IRVING: 22 23 Q. All right. Ms. Bolin, would you please 24 state and spell your name? My name is Kimberly Bolin. And Bolin is 25 Α.

spelled B-o-l-i-n. 1 2 By whom are you employed and in what 0. 3 capacity? I'm employed with the Missouri Public 4 Α. Service Commission as a utility regulatory auditor. 5 6 Ο. Okay. Have you caused to be prepared for 7 the purposes of this proceeding certain report testimony in this case? 8 9 Α. I authored the blanket work order section and the tax income tax section of the report. 10 11 Okay. Thank you. Do you have any 0. 12 changes that you would like to make to that testimony at this time? 13 14 Α. No, I do not. 15 Okay. If you were to prepare your Ο. testimony today, would your testimony be the same? 16 17 Α. It would. 18 Okay. Is your report -- report testimony 0. true and correct, to the best of your information, 19 20 knowledge and belief? Α. It is. 21 22 MR. IRVING: Okay. As Mr. Berlin 23 indicated before, we would offer her testimony after we've called all of -- all of our witnesses, but at 24 this time I would tender Ms. Bolin for her 25

cross-examination. 1 2 JUDGE DIPPELL: And there was no rebuttal? 3 4 MR. IRVING: There's no rebuttal at this 5 time, no. 6 JUDGE DIPPELL: Okay. Thank you. Is there cross-examination from Spire? 7 8 MR. ZUCKER: No, Your Honor. JUDGE DIPPELL: From Public Counsel? 9 CROSS-EXAMINATION BY MR. CLIZER: 10 11 Afternoon, Ms. Bolin. 0. 12 Good afternoon. Α. 13 You might -- you might not actually be 0. 14 the right person to answer this question. I wasn't sure which of the two Staff people I wanted to ask so 15 if that's the case, just let me know. 16 17 But did Staff calculate a dollar amount that represented the plastic that was put in place in 18 this ISRS in place of retired plastic? Did that make 19 20 sense? I'm not sure what you're asking. 21 Α. 22 Fair enough. Did Staff come up with a Q. 23 cost for replacing plastic essentially or what -- what 24 Spire spent to replace plastic that already existed in its lines? 25

I don't know that we have an exact dollar 1 Α. 2 for that. That's all. Thank you. 3 Q. JUDGE DIPPELL: All right. Are there 4 questions from the Bench? Mr. Chairman? Commissioner 5 6 Hall? 7 QUESTIONS BY COMMISSIONER HALL: 8 Q. Hopefully just one. 9 Α. Okay. Was there any plastic replacement in the 10 Ο. blanket work orders? 11 12 Yes, there was. And we considered it Α. ineligible and that is part of the percentage that was 13 removed from the blanket work orders. The Company 14 15 also removed it also. 16 100 percent of it? 0. 17 Α. Of the plastic. They had different tasks in each work order and if that task they could not 18 identify if it was only cast iron or steel, they 19 20 considered it plastic and they removed it. Okay. And when you say --21 Ο. 22 Α. They removed it as the percentage that 23 was applied to the total cost of the blanket --Walk me through how that percentage 24 Ο. removal process worked for the blanket work orders. 25

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1	A. We looked at each task in the blanket
2	work orders and we tried to determine if it was
3	eligible, like it was for copper, cast iron,
4	relocations that were mandated by a governmental
5	entity, angle of reposes, we considered those
6	eligible.
7	Then we also looked at the ones that were
8	ineligible such as the service line relocations due to
9	a customer requesting it, excavation damage. And if
10	it looked like it was removal of plastic or we
11	couldn't identify it, we considered it ineligible.
12	Now if it was plastic removed due to a leak repair, we
13	included it as eligible.
14	Q. Okay. So if there was an ineligible
15	plastic replacement, what was eliminated from the
16	total amount of that blanket work order?
17	A. We then made we took the ineligible
18	versus the eligible to determine that percentage of
19	ineligible. And then we applied it to the total cost
20	of the work orders, that percentage.
21	Q. And is that calculation set forth
22	anywhere in the record?
23	A. It may be in the Company's application.
24	I know it's in their work papers, but it may be in
25	their application, but it is not in my in Staff's

report. The description of the calculation, but not 1 2 the actual calculation. 3 Ο. Okay. Thank you. 4 Α. Uh-huh. 5 JUDGE DIPPELL: Any further questions? 6 All right. Is there further cross-examination from 7 Spire? 8 MR. ZUCKER: No, Your Honor. JUDGE DIPPELL: Public Counsel? 9 MS. SHEMWELL: No, thank you. 10 JUDGE DIPPELL: Is there redirect by 11 12 Staff? 13 MR. IRVING: No, Your Honor. 14 JUDGE DIPPELL: All right. Then, Ms. Bolin, I believe that concludes your testimony. 15 You may step down. I say since we're moving right 16 17 along, let's keep going. MR. BERLIN: Staff calls Mr. Keith 18 19 Foster. 20 BY MR. BERLIN: Good afternoon, Mr. Foster. Please state 21 Ο. your name and spell it for the court reporter. 22 23 Α. Keith Foster, F-o-s-t-e-r. 24 JUDGE DIPPELL: And let me swear you in. 25 THE WITNESS: Sorry.

1 JUDGE DIPPELL: That's all right. Would 2 you please raise your right hand. 3 (Witness sworn.) 4 JUDGE DIPPELL: I'm assuming you were 5 truthful about your name and spelling? 6 THE WITNESS: I -- I think so, yes. KEITH FOSTER, having been first duly sworn, testified 7 8 as follows: 9 DIRECT EXAMINATION BY MR. BERLIN: Mr. Foster, please state your position 10 Ο. with the Commission. 11 12 I'm a utility regulatory auditor. Α. And how long have you been employed by 13 0. 14 the Commission? 15 Α. Just over 11 years. 16 And did you cause to be prepared certain 0. 17 Direct Testimony in a report format? Yes, I did. 18 Α. In both -- pre-labeled as Exhibit 100 and 19 Ο. 20 Exhibit 101; 101 being the Appendix? 21 Α. Sure. 22 Yes. Okay. And do you have any changes Q. 23 to make to your testimony at this time? I do not. 24 Α. 25 0. And so your testimony is true and

correct, to your best information, knowledge and 1 2 belief? It is. 3 Α. 4 Okay. And have you prepared Rebuttal Ο. 5 Testimony at this time? 6 Α. Yes, I have. 7 And could you please explain to the 0. 8 Commission what your live Rebuttal Testimony is about? 9 It's about capitalized overhead expenses. Α. And could you please describe this issue? 10 0. 11 At pages 1 to 5 of his Direct Α. Yes. 12 Testimony, OPC Witness Schallenberg raises concerns about Spire's overhead costs being eligible for ISRS 13 recovery and the amount of overhead costs allegedly 14 15 being requested for ISRS recovery in the instant ISRS 16 cases. 17 He further recommends that Spire refile its ISRS request with either the overhead request 18 removed or to include documentation supporting their 19 20 ISRS eligibility while rejecting the current filings. He then offers an alternative conflicting 21 recommendation which is to disallow all overhead costs 22 23 from the instant cases and to open an investigatory docket. 24 OPC Witness Robinett also addresses this 25

issue on pages 14 to 16 of his Direct Testimony. 1 2 What are the overhead expenses? 0. The term "overhead expenses" typically 3 Α. refers to the types of expenses included in FERC 4 5 accounts 920, administrative and general salaries, and 6 921, office supplies and expenses, that provide 7 supportive functions to the utility but are not 8 chargeable to a particular utility operating function. Such administrative expenses may be 9 transferred to specific construction costs by 10 11 crediting the offsetting account 922, administrative 12 expenses, transferred credit and additional examples of overhead costs potentially chargeable to 13 14 construction projects are also listed on page 2, lines 15 11 through 14 of Mr. Schallenberg's testimony. 16 Are overhead expenses typically included Ο. 17 in a company's rates as reflected in both expense and 18 capital accounts? Staff and other parties can choose 19 Α. Yes. 20 to review a utility's policies and practices regarding capitalization of overhead amounts in general rate 21 22 cases and propose adjustments as necessary in this 23 area. 24 Do major utilities typically capitalize a Ο. portion of their overhead expenses? 25

1	A. Yes.
2	Q. And to your knowledge, is the issue
3	identified by Mr. Schallenberg in this proceeding
4	regarding capitalization of overheads specific to ISRS
5	construction projects?
6	A. No. I believe Mr. Schallenberg's
7	concerns appear to able applicable to all of Spire's
8	construction activities, both ISRS eligible and not.
9	Q. Are the issues involving recovery of
10	capitalized overhead expense amounts appropriate for
11	handling in ISRS rate applications?
12	A. Generally, no. A comprehensive
13	examination of a utility's policies and practices
14	regarding capitalization of overhead costs would be a
15	time-consuming business at best. The amount of time
16	that would be needed for this audit activity by the
17	utility staff and OPC exceed the time available in
18	ISRS proceedings, given the statutory maximum 60-day
19	ISRS audit period.
20	Q. If a party believes that all or part of a
21	utility's capitalized overhead expenses should not be
22	allowed rate recovery, what recourse does that party
23	have?
24	A. Well, Staff recommends that such issues
25	first be raised in the utility's general rate

proceedings wherein it is likely that additional time 1 2 and resources will be available to the interested parties compared to the situation in ISRS petitions. 3 4 And does that conclude your Rebuttal Q. 5 Testimony? 6 Α. Yes, it does. 7 0. Thank you, Mr. Foster. 8 MR. BERLIN: Judge, I tender Mr. Foster 9 for cross-examination. 10 JUDGE DIPPELL: Okay. Thank you. Is there cross-examination from Spire? 11 12 MR. ZUCKER: There is not. JUDGE DIPPELL: Public Counsel? 13 14 MR. CLIZER: Yes. Hopefully briefly. 15 CROSS-EXAMINATION BY MR. CLIZER: Good afternoon, Mr. Foster. 16 Ο. 17 Α. Good afternoon. 18 You were the other person I was 0. considering asking this question to so I'll just ask 19 20 the same question essentially. Just to verify, did Staff ever determine a dollar amount related to the 21 plastic pipes -- or rather any pipe that Spire 22 23 installed to replace existing plastic components? Not that I'm aware of. 24 Α. So there was no analysis similar to the 25 0.

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one performed in 2018 or rather --1 2 Α. Not -- oh, similar to the one in 2018? Ι don't think so. 3 Okay. Thank you. That is all. 4 Q. 5 JUDGE DIPPELL: Are there questions from the Commission? Mr. Chairman? Commissioner Hall? 6 7 QUESTIONS BY COMMISSIONER HALL: Good afternoon. 8 Q. 9 Α. Good afternoon. So you -- you authored in the -- in 10 0. Staff's Direct Report the section on review and 11 12 revenue calculations --13 Α. Right. 14 Q. -- on page 9 through 11; is that correct? 15 Α. Yes. 16 Anything else in the Staff report? 0. 17 Α. Other than the amounts that we've put in later -- oh, page 13 just on the amounts that we came 18 up -- it was sponsored by both Kim Bolin and myself. 19 20 0. Okay. I forgot to mention that. 21 Α. 22 So let me -- let me first -- on page 11 0. 23 where you say, Based on Staff's review of a sampling 24 of work orders. You did not do a sampling with regards to the plastic replacement work orders. 25

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1	Correct? You you looked at each and every one of
2	those?
3	A. Well, the sample the sample of work
4	orders was would have been would have included
5	yes, those that had the plastic replacement.
6	Q. So Staff did not review each of the
7	plastic replacement work orders?
8	A. Well, there's a depends on what you
9	mean by work orders. There was the there's the
10	actual avoided cost studies that was done and those
11	509 that they talked about earlier.
12	Q. Yes. Okay.
13	A. Now, I didn't look at every one of
14	well, I did actually look at every one of those and
15	but it was also looked at from an engineering
16	standpoint from Chuck Poston who will be up next.
17	Q. Okay. So each of those was looked at
18	from an engineering perspective by Mr. Poston and from
19	an auditing perspective by you?
20	A. That is correct.
21	Q. Okay. Well, that I just wanted to
22	make sure that we weren't doing a sample there as
23	well.
24	A. No.
25	Q. Okay.

1 Α. No. 2 0. Good. Going to page 10 of -- of -- of the report, and this is an issue that I've raised with 3 4 a couple of the Company's witnesses. Lines 18 through 5 23 --6 Α. Uh-huh. -- where you say in a -- in a nutshell 7 0. 8 that if the plastic replacement actually costs more than using the plastic, the -- the percentage 9 difference was deducted from the work order. 10 From the actual expenses incurred. 11 Α. 12 0. Okay. 13 Yes. For that work order, yes. Α. Who on Staff made a determination that 14 Ο. 15 that was the appropriate methodology, presumably attempting to be consistent with this Commission's 16 17 prior order in the Western District decision? 18 Α. I pu--Was that you or was that somebody else on 19 Q. 20 Staff? 21 Well, I think it was a combination of Α. people, including myself and the engineering analysis 22 23 group, other people on the audit Staff. There were more than one person involved. 24 25 0. Because one -- one other approach would

have been to simply eliminate that project as an ISRS 1 2 eligible project if it -- if it -- if replacing the plastic cost more than -- than re-using. 3 4 Okay. Α. I mean th-- whether -- whether -- whether 5 Ο. 6 you agree with it, whether -- I mean that is an 7 approach that could have been followed? 8 Α. Understood, yes. Okay. Correct? Okay. And I've been 9 Ο. trying to find unsuccessfully in the application where 10 those particular projects are set forth. 11 Is that --12 is that -- could you help me find that? 13 Α. Sure. 14 Q. Okay. 15 So are you wanting to know where -- what Α. level of detail are you looking for? 16 17 0. I'm just trying to find an example of a project where -- where the Company determined that it 18 was more expensive to replace the plastic than to 19 20 re-use it. Well, if you look at the -- if you look 21 Α. at the summary data tab in the work papers -- do you 22 23 see a summary data -- do you have the work papers up? 24 Q. So --25 JUDGE DIPPELL: I don't think we have the

work papers. We only have what the schedules were 1 2 attached to the application. THE WITNESS: Well, there would be data 3 4 requests that were sub-- oh, well, let's see. No. 5 Were those -- those were only submitted as data --6 were they submitted as a data request? No, they were 7 submitted as part of the application. There were some 8 actual under individual -- individual studies, I 9 believe it was. There's a folder out there. JUDGE DIPPELL: Could Spire help 10 Mr. Foster? 11 12 MR. PENDERGAST: Perhaps if you reviewed Appendix A, Schedule 4, I think that it --13 14 COMMISSIONER HALL: Appendix A, Schedule 15 4. 16 MR. PENDERGAST: -- has a summary of each 17 project. 18 COMMISSIONER HALL: Okay. 19 THE WITNESS: Yeah. I'm sorry I don't 20 have that. 21 JUDGE DIPPELL: Were you able to find that, Commissioner? 22 23 COMMISSIONER HALL: Yes. Though my 24 eyesight is --25 JUDGE DIPPELL: You'll have to enlarge

it. 1 2 MR. BERLIN: I have a paper copy here of 3 Appendix A, Schedule 4 that I can bring to you. 4 THE WITNESS: That would be helpful for 5 me. 6 MR. BERLIN: Are you able to -- would you 7 be able to --8 THE WITNESS: Yeah. Oh, God. 9 COMMISSIONER HALL: And is that for -for East -- East service territory? 10 11 JUDGE DIPPELL: Mr. Berlin. 12 MR. BERLIN: This is for the 115 case, 13 East case, yes, sir. 14 COMMISSIONER HALL: Okay. 15 BY COMMISSIONER HALL: 16 All right. So there's a number of 0. 17 projects where the -- where there's a zero percent. Uh-huh. 18 Α. What does that mean? 19 Ο. 20 Α. That means that there was no cost difference or in some cases there was no plastic 21 involved. 22 23 Ο. So I was under the assumption that -that all of these projects in this table involved some 24 plastic replacement. Is that not true? 25

I would have to defer to the Company, who 1 Α. 2 submitted this. Okay. So there's a number of projects 3 0. 4 with zero percent and then there's positive 1, 2, 3, 5 4, 5, 6, 7 -- 15 or so and then there's a significant number of zero percents again. And I'm trying to 6 7 understand the extent to which you went through each 8 of these. 9 From a -- from a auditing standpoint, Α. what I did was go through and validate that all of 10 these numbers matched with -- that there was a 11 12 individual analysis cost study for each one of these that supported the number that was in here. 13 And in addition, I also made sure that 14 for a selected sample of these, particularly ones that 15 had the more positive and the higher dollar amounts, 16 17 that there was some detailed information that backed up how they computed each of these numbers for both 18 scenarios. And then Chuck Poston can discuss the --19 20 what he did as part of his analysis of this. So near the end of that table -- and I 21 Ο. don't -- I don't have a page number. There's --22 23 Α. Isn't it down in the corner, in the lower right? It's pretty small, but --24 I can't -- oh, well, page 2 of 3. 25 0.

1	A. Yes.
2	Q. There's one for it's Chouteau Avenue
3	and Fourth Street strategic grid.
4	A. I see that.
5	Q. 17841328, I assume that's the work order.
6	I'm not sure. It's the first column.
7	A. Yeah. That or a project number.
8	Q. Okay. So if I'm reading this correctly,
9	the first dollar figure, the \$257,444.67, that is the
10	amount it cost to to replace the plastic?
11	A. That's the estimated cost to replace the
12	plastic, yes.
13	Q. And then to to re-use the plastic
14	would have been significantly cheaper, would have cost
15	\$173,634.05?
16	A. Correct.
17	Q. Okay. So what the Company did and at
18	least my understanding that Staff was on board with
19	this approach, is it took that 32.55 percent
20	difference and deducted that from the 257,444; is that
21	right?
22	A. Well
23	Q. In other words in other words, only
24	173,000 of that project was viewed as ISRS eligible?
25	A. Well, I just want to make sure that it's

clear that these two columns are estimates that are 1 2 used to create these percentages and then the 3 percentages are applied to the actual expense that was 4 incurred. Well, where is the actual expense that 5 0. 6 was incurred? 7 That would have been on the --Α. 8 Q. And why -- why would -- why would we utilize an estimate for -- for a project when we have 9 an actual cost for the project? 10 You'll have to ask the Company that. 11 Α. 12 Well, you audited this, didn't you? 0. I did. Yes, I did. They put together 13 Α. 14 estimates for -- over a long period of time with a variety of different -- different engineers to put 15 these together. And some of them, you know --16 17 Ο. And I realize that --So if you look at -- if you look at your 18 Α. Appendix -- I ap-- Appendix A, Schedule 1, there's 19 20 your ISRS work order additions. Okay. I'm sorry. 21 Ο. So if you look at Appendix A, Schedule 1, 22 Α. 23 I believe that is -- those are all your additions. And there you will see the addition amount towards the 24 25 center of the page. And, you know, some of these

1 first ones don't have anything because they're 2 actually -- I think they're part -- they're not --3 they don't have any -- I'm not quite -- well, they're 4 they're categorized by -- like this one first set is 5 total main relocations. So they have no percentages 6 applied.

7 So you start going to page 3 and you see 8 some of the steel mains and the plastic mains. You'll 9 see -- and they're putting in monthly amounts for each of these. They'll have an addition amount followed by 10 a project analysis result, which is the percentage 11 12 that's being carried over from the -- what we just looked at before this and then that's being applied to 13 14 it to create -- and then -- to create a different percentage, the difference, and then it's coming up 15 with a revised addition amount. And that's the amount 16 17 that's actually in the ISRS case. So this is where 18 the percentage is being applied.

19 Q. So why would -- why would we compare an 20 estimate for the project with or without plastic as 21 opposed to comparing the actual cost with what it 22 would cost had the -- had the plastic been not 23 replaced?

A. That's the -- that -- I -- with all due respect, I didn't put this -- that together, so --

1 Q. Right. 2 Α. -- it's really the Company decided to 3 approach it that way. 4 But -- but you deemed it as reasonable? Q. 5 Α. Yes. 6 Ο. So just for -- for example, on -- on this 7 particular project that we're talking about, the 8 Chouteau Avenue and Fourth Street strategic grid --9 Okay. Α. -- what was the actual cost of that 10 Ο. project? 11 12 Well, this area somewhere -- this is --Α. these are monthly figures here for groups of projects. 13 In my work papers, you know, in some of the stuff that 14 I did, I would have summarized this by actual work 15 order. And I would be able to tell you that number, 16 17 but I don't have that work paper with me. 18 So you would have to actually look at this and find the -- that particular work order, which 19 20 is the number in the second field, and select everything from that work order and that would be the 21 22 total. 23 Well, I'm probably not going to do that. Q. 24 Okay. Well, if you want me to do it for Α. 25 you, I'd be happy to do it after this.

Okay. So if I wanted to know the amount 1 0. 2 of the -- the ISRS eligible expenses that the Company is seeking for the -- for the new ISRS --3 4 Α. Uh-huh. -- if we've got that dollar amount, if I 5 Ο. 6 wanted to reduce that amount by the amount of any project where there was a cost associated with the 7 8 plastic replacement --9 Α. Uh-huh. -- is that an easy process? 10 0. If you were able to identify the exact 11 Α. 12 projects, yeah, I -- I think it would be relatively 13 easy. 14 Q. Do you think it would be a relatively 15 large figure or not? I don't know, yeah. 16 Α. 17 0. Is it -- I mean it would appear that very 18 few of the projects on this chart were -- were more expensive because of the plastic replacement. 19 That's 20 just my -- and I believe there was testimony to that effect as well. Okay. All right. Thank you. 21 22 Α. Uh-huh. 23 JUDGE DIPPELL: Are there other Commission questions? Mr. Chairman? 24 25 CHAIRMAN SILVEY: Thank you. Real quick.

QUESTIONS BY CHAIRMAN SILVEY: 1 2 Do you know what percentage of overhead 0. 3 expenses were expensed versus capitalized in the last 4 rate case? 5 Α. No, I do not. 6 Ο. Okay. 7 I just -- I didn't work on that case. Α. 8 That's -- I just don't have it. Sorry. 9 Ο. Okay. I appreciate that. If, for example -- and I -- this is not an accurate number. 10 I'm just pulling this out. 11 12 Α. Uh-huh. But if, for example, 65 percent were to 13 0. be expensed and 35 percent to be capitalized, would it 14 15 make sense that it be treated the same way in this 16 ISRS application; and why or why not? 17 Α. Well, I would think the capitalization ratios would be the same. I can't im-- I don't know 18 why they would be different off the top of my head. 19 20 So there wouldn't -- to my knowledge, there wouldn't be any reason to change that. 21 22 Q. Okay. Thank you. 23 QUESTIONS BY JUDGE DIPPELL: 24 All right. Mr. Foster, do you know if 0. overhead was included in any other ISRS cases for this 25

or any other company in the --1 2 Α. I've only worked on two other ISRS cases and that was back in 2009 and 2011. Did not 3 4 specifically look at overhead. We don't typically 5 look at that level of detail in these ISRS cases, so I don't know. 6 7 Ο. Okay. I think that was the only question 8 I had for you. 9 JUDGE DIPPELL: Is there any further cross-examination from Spire? 10 11 MR. ZUCKER: Thank you, Your Honor. 12 FURTHER CROSS-EXAMINATION BY MR. ZUCKER: Good afternoon, Mr. Foster. 13 0. 14 Α. Good afternoon. 15 If Spire was replacing a segment of cast Ο. iron and that segment had some plastic in it and the 16 17 cost -- estimated cost to replace the cast iron and 18 the plastic was 100 dollars, okay, and the cost to replace just the cast iron and re-use the plastic was 19 20 97 dollars, would you agree with me that 3 dollars of that was expended to replace the plastic? 21 22 It sounds that way, yes. Α. 23 Q. And that 97 dollars was expended to replace the cast iron? 24 I mean some part -- portion of labor or 25 Α.

whatever would have been expended either way, so yeah, 1 it is an incremental difference, so yeah. I mean I 2 would tend to agree with that. 3 Okay. So would you need to assume that 4 Ο. 5 the Company was there to replace the cast iron and not 6 to replace the plastic? 7 I'm not sure I understand that part. Α. 8 Q. So -- so in order to assign 97 dollars to 9 the cast iron, you would need to assume that the Company -- what the Company's goal was was to replace 10 the cast iron? 11 12 Right. I would agree with that. Α. And if you assume the cast iron is worn 13 0. 14 out or deteriorated and thus ISRS eligible, that 15 97 dollars should be recoverable. Would you agree with that? 16 17 Α. I would, yes. 18 And if you assume the plastic is not ISRS Ο. eligible, the 3 dollars would not be recoverable. 19 20 Would you agree with that? Α. 21 Yes. 22 Maybe the last question. There is 0. 23 another Staff witness who actually did the engineering. You were the auditor. Correct? 24 25 Α. Correct.

engineering part of this; is that correct? That is correct. Α. Okay. And his name is? Q. Α. Chuck Poston. Ο. Okay. All right. Thank you, sir. Α. Thank you. JUDGE DIPPELL: Is there cross-examination from Public Counsel? MR. CLIZER: No, Your Honor. Thank you. JUDGE DIPPELL: Is there any redirect? MR. BERLIN: Yes, Judge. Thank you. REDIRECT EXAMINATION BY MR. BERLIN: Mr. Foster, you had indicated in response 0. to a question that you did -- you looked at a sample of work orders. Can you explain the reason why? Α. Well, yeah. We looked at several work orders and -- because part of the process of what we do in the ISRS is we review invoices to make sure that they're -- the expenses match -- we have invoices to expense some of the -- or to match some of the expenses that they're -- they're asking for in this. And so we looked at specific -- we get specific detailed information back from the Company

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There's another Staff witness who did the

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and then we select from that certain line items that

we want to review and we request invoices and so we 1 2 look at those invoices. I also looked at the work orders -- the 3 sample of the work orders that I selected for the --4 5 for those particular -- looking at those invoices to make sure that there was a work order authorization 6 7 form. And ensuring that that -- that there was a form 8 for every one of those and that that was -- report 9 that it designated or denoted that it was an ISRS eligible work order. 10 Okay. And could you briefly explain the 11 0. 12 difference of -- of, as an auditor, your review of these work orders versus what Mr. Poston did from an 13 14 engineering standpoint? 15 Yeah. It was primarily to make sure that Α. the dollar amounts in terms of the work -- the -- the 16 17 dollar amounts were correct. And that particularly with the cost avoidance studies, it was the -- part of 18 the deal with the cost avoidance studies is a lot of 19 20 the -- between the -- what was in their filing and their summary data for what they used to determine the 21 percentages were hard coated numbers that were coming 22 23 from these individual cost avoidance studies so it was

25 we got some clarification on that. In some cases we

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validating that those matched. And when they didn't,

went from a positive number down to a negative number. 1 2 We also did more of a sampling because the dollar -- the -- the back-up data to support what 3 went into each one of those cost analysis --4 5 individual cost avoidance studies was so very, very, 6 very detailed. So we -- between Chuck and myself, we 7 picked out a sample of those that we wanted to get 8 significantly more detail back. 9 And so then I got that data and made sure that that data matched the individual cost items in 10 those cost avoidance studies. And -- and, you know, 11 12 the majority of cases they matched, but there were, you know, a couple or so that didn't quite match and 13 14 we rectified those with the Company. So basically to make sure that everything -- everything supported each 15 other and matched. 16 17 Ο. So were you able to get all your questions answered by the Company on any discrepancies 18 that you observed? 19 20 Α. Every one of them was responded to --21 Ο. Okay. 22 -- and -- and resolved, yes. Α. 23 Q. And Commissioner Hall I believe asked you some questions about the use of estimated numbers --24 25 Α. Yes.

-- in terms of the estimate of the cost 1 Ο. 2 of the job? For -- for the -- for the cost avoidance 3 Α. 4 studies, yes. Right. And would that be something, to 5 Q. 6 your mind, that Mr. Poston could address? 7 Α. He may be able to address part -- part of 8 that, yes. 9 Okay. Thank you. I have no further 0. questions. Thank you. 10 11 JUDGE DIPPELL: Thank you. I believe 12 that concludes your testimony, Mr. Foster. You may step down. 13 We've been going a couple hours, so I'd 14 like to take a short break. It's getting later in the 15 afternoon then I would have liked to have been at this 16 17 point. And part of our scheduling was to make sure 18 that we got Mr. Robinett's testimony in and on a particular schedule. So let me know when we get back 19 20 from break how you see the rest of this afternoon playing out and if we need to rearrange witness order 21 or anything like that. So let's go a break and return 22 23 at 3:45. 24 (A recess was taken.) 25 JUDGE DIPPELL: Let's go back on the

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record. 1 2 MR. BERLIN: Staff calls Mr. Chuck 3 Poston. 4 (Witness sworn.) 5 JUDGE DIPPELL: Thank you. You can go ahead Mr. Berlin. 6 7 CHARLES POSTON, having been first duly sworn, testified as follows: 8 9 DIRECT EXAMINATION BY MR. BERLIN: Mr. Poston, please state your name and 10 0. spell it for this court reporter. 11 12 Charles Poston, P-o-s-t-o-n. Α. 13 And how are you employed? 0. I'm a utility regulatory engineer for the 14 Α. 15 Missouri Public Service Commission. 16 How long have you been employed with the 0. 17 Commission? 18 Α. Five years. And did you cause to be prepared certain 19 Ο. 20 Direct Testimony that is in Direct Report format premarked as Exhibits 100 and 101 in both dockets? 21 22 Α. That's correct. 23 JUDGE DIPPELL: And let me just interrupt 24 there for a second, Mr. Berlin. Earlier you said Exhibit 101 was the Appendix, but it's actually not. 25

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There's an Appendix to both. 100 is Case Number 115 1 2 and 101 is 116, at least that's the way they were 3 marked on your exhibit list. 4 MR. BERLIN: We have a Direct Report for 5 both dockets. 6 JUDGE DIPPELL: Yes. 7 MR. BERLIN: And an Appendix for both 8 dockets. 9 JUDGE DIPPELL: And but it's just 10 Appendix 1. Right? 11 MR. BERLIN: That is correct. 12 JUDGE DIPPELL: Okay. The way I have it on here is that it's Staff's report with Appendix 1 13 14 for GO-2019-0115 is Exhibit 100 and for GO-2019-0116 15 is 101. I believe those reports were different. 16 Correct? Not just the Appendix -- Appendices? 17 MR. BERLIN: Yes, Judge. I apologize. Apparently the exhibit list has a typo in it, but 18 there is a direct report with an Appendix that are 19 20 premarked as 100 and 101 -- that should be premarked as 100 and 101 for both the 115 docket and the 116. 21 And that's what the court reporter has. 22 23 JUDGE DIPPELL: Okay. I'll double check with the court reporter and make sure I've got it 24 25 correct. I'm story to interrupt.

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1 MR. BERLIN: That's okay. 2 BY MR. BERLIN: Mr. Poston, could you briefly describe 3 0. the testimony that you prepared? 4 5 Α. Yes. My testimony covers my review of 6 the avoided cost studies provided by Spire. 7 Okay. And is -- are -- excuse me. 0. 8 Do you have any corrections to make to 9 your testimony at this time? Α. No. 10 And if you were to prepare that testimony 11 Ο. 12 today, would your testimony be substantially the same? 13 Α. Yes. 14 Q. And is your testimony true and correct, to your best information, knowledge and belief? 15 It is. 16 Α. 17 Ο. And did you prepare any Rebuttal Testimony in this matter? 18 I did not. 19 Α. 20 MR. BERLIN: Okay. And with that, Judge, I would tender Mr. Poston for cross-examination. 21 22 JUDGE DIPPELL: All right. Is there 23 cross-examination by Spire? 24 MR. ZUCKER: Real -- real quickly. 25 CROSS-EXAMINATION BY MR. ZUCKER:

Did you hear Chair-- Commissioner Hall's 1 0. 2 questions of Mr. Foster? I did. 3 Α. 4 Q. And can you explain how the adjustment 5 was made? 6 Α. I can try. I believe the question was 7 about the estimates for the expenses for the avoided 8 cost studies and how they were compared to each other 9 versus being compared to an actual expense. 10 The scenario one that was a part of the avoided cost studies was the work that was completed, 11 12 as in put in the ground. The scenario two was a hypothetical look at the same job but with an attempt 13 to use as much of the plastic pipe as possible. 14 So that -- scenario two was never actually completed. 15 The Company chose to, for the sake of 16 17 comparison, go back and re-estimate scenario one with the same comparable units, cost that they used for the 18 hypothetical scenario two. That was -- in the Direct 19 20 Testimony of Rob Atkinson, there is some information on that starting on page 6, line 22 running to page 7, 21 line 16. 22 23 But again, the idea was for an -- to allow for an apples-to-apples comparison between the 24 costs of the two different options, scenario one and 25

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1	scenario two. Those re-estimations on scenario one
2	with the estimation of scenario two scenario two
3	were then used to find that percentage and then that
4	percentage was applied to the actual costs for the
5	project as it was completed.
6	Q. Oh, I'm sorry. No further questions.
7	Thank you.
8	JUDGE DIPPELL: Is there
9	cross-examination by Public Counsel?
10	MR. CLIZER: Yes, Your Honor.
11	CROSS-EXAMINATION BY MR. CLIZER:
12	Q. Good afternoon, Mr. Poston. Real quick,
13	did Staff ever calculate the total footage of plastic
14	pipe that was retired in this case?
15	A. I did not.
16	MR. CLIZER: That is all. Thank you.
17	JUDGE DIPPELL: Are there questions from
18	the Commission? Commissioner Hall, did you have
19	questions?
20	QUESTIONS BY COMMISSIONER HALL:
21	Q. I appreciate your attempt to explain the
22	differences between scenario one, scenario two,
23	estimates and actual costs, but I'm not sure I
24	understood. So when you say scenario one, I assume
25	what you're talking about is the approximate cost to

replace plastic? 1 2 Α. Yes. Okay. And scenario two is the 3 Ο. approximate cost to utilize the plastic? 4 5 Α. Yes. Those were estimated costs 6 calculated by Company's engineers. 7 And before we get into a comparison of 0. 8 that with actuals, did you -- to what extent did --9 did you analyze those two estimates. For the avoided cost studies, my review 10 0. was focused on the construction decisions that 11 12 differentiated the two scenarios. And so in a case where there was a segment of plastic main that in 13 14 scenario one was abandoned and replaced in scenario 15 two, I could go in and look and see how the Company 16 proposed to incorporate that into that hypothetical 17 re-use scenario. So -- well, was it -- was it your 18 0. understanding that these estimates were done -- this 19 20 is probably a question I should have asked the Company, but is it your understanding that -- that 21 22 these estimates were done by the Company on the front 23 end to help determine whether or not to replace the plastic? 24 25 Α. It's my --

Or was it done after the fact? 1 0. 2 Α. I believe after the fact. Okay. So the estimates that were -- that 3 Ο. 4 were done after the -- after the fact, to what extent 5 were you able to determine how accurate they were? 6 Α. Do you mean dollars? 7 Ο. Correct. 8 Α. That was not a part of my review. 9 Did anybody on Staff review that? 0. Auditing Staff verified that the 10 Α. individual line item components that were included as 11 12 a part of the Company's cost estimates were consistent with the totals that were present in the avoided cost 13 14 analyses. 15 Okay. But nobody on Staff that you're Ο. aware of looked at the approximate cost to utilize 16 17 plastic on a particular project and determined yes, that 50,000 dollars is -- is a good estimate for that 18 project? 19 20 Α. We made the assumption that the cost estimates the Company made were based upon sound 21 principles and that the -- their estimated cost, their 22 23 compatible units were acceptable. 24 0. Okay. So moving onto the process by which the -- the difference between scenario one and 25

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1	scenario two was then applied to the actual cost,
2	can can you explain to me why why that is the
3	best apples-to-apples approach as opposed to to me,
4	it would make more sense to compare the the actual
5	cost of the project which involved replacing plastic,
6	with an estimate for what it would have cost to
7	utilize the plastic.
8	A. Again, I would point at Rob Atkinson's
9	Direct Testimony. But you know, in the messy real
10	world, final costs for a project could be impacted by
11	a number of variables that weather or who was
12	available on the day to do a job, various things that
13	you can't account for easily in a
14	Q. Okay.
15	A re-estimation of a hypothetical.
16	Q. Okay. That's that that is
17	reasonable. I understand that. Okay. All right. I
18	have no further questions. Thank you.
19	JUDGE DIPPELL: Thank you. Commissioner
20	Coleman?
21	COMMISSIONER COLEMAN: No questions.
22	QUESTIONS BY JUDGE DIPPELL:
23	Q. I just have a couple for you. And I'm
24	going to ask you I've been asking others. Are you
25	aware well, I guess you're from the engineering

perspective so I'm pretty sure I know what your 1 2 answer's going to be but I'll just go ahead and ask it. Are you aware of any situation where the overhead 3 has been included in past ISRS cases? 4 5 Α. That's outside the scope of my expertise. 6 0. Okay. As soon as I started to say it, I 7 was -- okay. So on page 7 of the report, very last 8 line of your testimony there says, Staff found the 9 level of detail in the avoided cost studies related to the replacement or re-use of plastic mains and plastic 10 service lines was sufficient to make conclusions about 11 12 the reasonableness of the construction decisions made by Spire. 13 14 What -- what do you -- can you elaborate 15 on that a little bit for me? What conclusions about the reasonableness of construction decisions? 16 17 Α. Well, one of the things that I was concerned about and wanted to include as a part of my 18 analysis was -- was the Company's method for looking 19 20 at these avoided cost studies, their method for making these construction decisions that would then feed 21 their cost estimates. Were those assumptions in any 22 23 way predisposing an outcome? You know, the idea was -- you know, is a finger on the scale. And that 24 would, to me, be unreasonable. And so that was a part 25

of my review and I did not find any evidence of that. 1 2 0. And bear with me just a second. Let me find -- find my next one. You're familiar with 3 Mr. Robinett's testimony? 4 5 Α. Yes. 6 Ο. Okay. I guess this is just something 7 that came up from -- from that. Can you explain what evidence Staff relied on to determine that the cast 8 iron and bare steel mains and the service lines that 9 Spire replaced were ISRS eligible? 10 My understanding is that was a 11 Α. 12 designation made by the Company as a part of their 13 work orders. So you just went with what the Company 14 Ο. 15 suggested based on your determination that their construction decisions were reasonable? 16 17 Α. The avoided cost studies did not have any 18 information as a part of the avoided cost study related to ISRS eligibility. That was a cost 19 20 comparison. 21 And were you just looking at the cost 0. 22 analysis? 23 Α. I was looking at the avoided cost studies themselves and the method by which Spire chose to set 24 up their hypothetical scenario twos to make the cost 25

estimates, the construction decisions that fit into 1 2 those. Q. Did you have any knowledge or information 3 or ability to determine that the cast iron and the 4 bare steel pipes were, in fact, worn out and 5 deteriorated? 6 7 The Company did not provide any Α. information in the avoided cost studies related to any 8 9 material being worn out or deteriorated. Okay. I think that's all I have. Q. 10 JUDGE DIPPELL: Commissioner Hall, do you 11 12 have another question? 13 COMMISSIONER HALL: I'm sorry. 14 JUDGE DIPPELL: That's fine. 15 FURTHER QUESTIONS BY COMMISSIONER HALL: I think you discussed this, but I want 16 Ο. 17 to -- I want to make sure. Going back to Mr. Atkinson's direct that you referenced on page 6 18 to -- to page 7, this is the -- how the Company went 19 20 about developing the cost figures for labor, materials, tools and overheads using what's referred 21 to as compatible units? 22 23 Α. Yes. 24 0. You -- you -- you are familiar with the process that they used? 25

Yeah, I'm familiar. That is my 1 Α. 2 understanding -- what his testimony speaks to, that is what I am familiar with. 3 But are you -- are you familiar with that 4 Ο. 5 is -- with whether or not that -- do you have an 6 opinion as to whether that is a reasonable approach? 7 I believe it is a reasonable approach. Α. 8 Q. So even though you -- you -- you did not 9 look project-by-project to determine whether or not those calculations were accurate, it is -- it is your 10 professional opinion that the overall approach is --11 12 is -- is sound and reasonable? That is correct. 13 Α. 14 Q. Okay. Thank you. 15 JUDGE DIPPELL: All right. Is there any further cross-examination from Spire? 16 17 MR. ZUCKER: No, Your Honor. JUDGE DIPPELL: Public Counsel? 18 MR. CLIZER: No, Your Honor. Thank you. 19 20 JUDGE DIPPELL: Is there redirect? MR. BERLIN: Yes, Judge. 21 REDIRECT EXAMINATION BY MR. BERLIN: 22 23 Q. Mr. Poston, you were asked about -- or you discussed with Commissioner Hall Mr. Atkinson's 24 testimony on pages 6 and 7. His testimony dealt with 25

1	compatible units. And Mr. Atkinson states that this
2	created an by using this method, this created an
3	apples-to-apples comparison of the engineering
4	decisions that would be made when planning these
5	projects. And do you agree with that statement?
б	A. Yes.
7	Q. Okay. And you reviewed well, let me
8	ask you this. You would agree there were about 509
9	individual specific engineering cost studies provided
10	by the Company?
11	A. Yes.
12	Q. And could you just explain what you
13	reviewed out of that 509?
14	A. Out of the 509 avoided cost studies, I
15	did first what I would consider a high level review of
16	all 509. I looked at each of the avoided cost studies
17	to ensure they contained a certain base level of
18	information; footage of pipe, footage of main
19	replaced, footage of main re-used, number of services
20	re-used, number of services replaced.
21	I looked for if there was a brief
22	narrative describing the project. And I looked to see
23	if there were dollar values associated with the work.
24	And finally to see if there were appropriate maps,
25	diagrams or schematics to explain the construction

decisions made by the Company in their cost estimates. 1 2 Beyond that, I looked at a smaller subset of the 509 in greater detail so that I would have a --3 a deeper dive into what was done beyond merely the 4 presence of the information, but more looking at the 5 6 reasonableness of what was done on a very granular 7 scale. 8 Q. And so it's your -- your view then that 9 the Company provided an engineering cost avoidance study for each ISRS project -- each ISRS eligible 10 project that they applied for? 11 12 That is correct. Α. All right. Mr. Poston, what -- what's 13 0. 14 the whole point of these engineering cost analysis 15 studies? And I'm going to ask you that because, you 16 know, I'm trying to understand that it -- it follows 17 each ISRS eligible project, but is the point of that 18 to show -- to provide some engineering or economic analysis to the entire scope of the project that would 19 20 entail the replacement of incidental or ancillary 21 components? 22 The -- the project -- the avoided Α. Yes. 23 cost studies looked at the projects from an engineering and economic point of view. What would it 24 25 take to re-use as much plastic as possible and then

estimated cost to do so compared against what the 1 2 Company considered to be a best practice or what they actually did for those projects and the cost estimate 3 for that. 4 5 Ο. Okay. So is it fair to say that the 6 replacement of plastic that may be associated with an 7 individual project based on the Company's approach and 8 your analysis, that that plastic that was replaced was 9 incidental to the entire ISRS project? I believe their avoided cost studies help Α. 10 support that argument. 11 12 All right. Thank you. 0. 13 MR. BERLIN: I have no further questions, 14 Judge. 15 JUDGE DIPPELL: Thank you. I believe 16 that concludes your testimony, Mr. Poston. You may step down. 17 Would Staff like to call its next 18 Wednesday? 19 20 MR. BERLIN: Yes. Thank you, Judge. 21 Staff calls Mr. Dave Sommerer. 22 (Witness sworn.) 23 JUDGE DIPPELL: Thank you. DAVID SOMMERER, having been first duly sworn, 24 testified as follows: 25

DIRECT EXAMINATION BY MR. BERLIN: 1 2 Mr. Sommerer, please state your name and 0. spell it for the court reporter. 3 4 David Sommerer, S-o-m-m-e-r-e-r. Α. 5 Q. And how are you employed? 6 Α. I am the regulatory manager of the 7 Procurement Analysis Department. 8 Q. And how long have you been employed by 9 the Commission? 10 Approximately 35 years. Α. And did you cause to be prepared certain 11 0. 12 testimony in a Direct Report format that's pre-labeled as Exhibits 10-- 100 and 101 in both the Spire East 13 14 Spire West dockets? 15 Α. Yes. 16 And could you briefly explain the 0. 17 testimony that you provided? 18 I was responsible for developing the Α. Staff rate design for the ISRS. The rate design 19 20 essentially takes the Staff revenue requirement and splits it between the various customer classes, 21 pursuant to the statute and Commission rule guidance 22 23 on how those revenues are to be split. 24 0. Okay. And do you have any corrections to 25 make to your testimony at this time?

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1	A. The only thing that I would point out is
2	that any time the Staff revenue requirement changes,
3	you would need to update the attendant rate design.
4	And my understanding is, is that Staff had a minor
5	adjustment to revenue requirement for Spire West and I
6	believe there's a pleading that supports that.
7	But in addition to that, there was a tax
8	issue that settled today essentially splitting the
9	issue down the middle. And that will impact Staff's
10	revenue requirement. That revenue requirement I
11	believe the updated figures were read into the
12	record. And if this is the appropriate time, I could
13	provide an updated copy of Schedule 1 for Spire East
14	and Spire West, which is a rate design that is
15	consistent with the updated Staff revenue requirement.
16	JUDGE DIPPELL: And that's updated from?
17	BY MR. BERLIN:
18	Q. Yes. Can you explain the update?
19	A. The Staff updated its revenue requirement
20	pursuant to an error correction which I believe was in
21	a pleading filed last night.
22	Q. Hold on a minute. That that that
23	error correction involved a tax a very, very minor
24	tax error in Spire West. And so there was no we
25	and the Company decided that we would not make a

1 filing on that because the parties had resolved the 2 overall tax issue. Understood. Understood. Therefore, I 3 Α. 4 would say the only change necessary to Staff's Schedule 1 from its Direct Testimony would be to 5 6 reflect the new revenue requirement as agreed to today 7 pursuant to the tax issue agreement. All right. And you have that schedule 8 Q. 9 with you? I have schedules and copies for the 10 Α. Commission both for Spire East and Spire West. 11 12 0. Okay. 13 There are 20 copies -- or 19 copies in Α. each one of those packets. 14 15 JUDGE DIPPELL: Why don't we mark that instead of, you know, attaching it to the earlier 16 report or whatever. We'll mark that as --17 MR. BERLIN: Yes. I'd like to mark it as 18 a separate exhibit in each docket. 19 20 JUDGE DIPPELL: Right. Okay. 21 MR. BERLIN: We'll mark this as --JUDGE DIPPELL: 102 and 103? 22 23 MR. BERLIN: Well, it would be 102 in each docket. 24 25 JUDGE DIPPELL: Or 102 and 103, because

I'm going to get you straightened out on that other. 1 2 MR. BERLIN: Okay. Because we were -- we had 100 and 101 for the Appendix. I have different 3 4 Appendixes. Each -- each docket has their own 5 Appendix. JUDGE DIPPELL: I understand. 6 7 MR. BERLIN: Okay. 8 JUDGE DIPPELL: As I said in the 9 beginning of the hearing, we've combined these cases 10 for hearing, but not completely. So it is right to have separate information for separate cases. But for 11 12 purposes of the hearing, we're going to mark everything once and put both copies in each -- each 13 14 file. 15 MR. BERLIN: I understand. 16 JUDGE DIPPELL: So we'll mark the 115 17 schedule as 102 and the 116 schedule as 103. And 18 that's Updated Schedule 1 to Staff's report. (Exhibits 102 and 103 were marked for 19 20 identification.) BY MR. BERLIN: 21 22 Mr. Sommerer, does that complete your Q. 23 corrections to your testimony at this time? Yes, it does. 24 Α. Okay. And with that correction, is your 25 0.

Direct Testimony true and correct, to your best 1 2 information and belief? Yes, it is. 3 Α. 4 And in this matter, did you prepare any 0. 5 Rebuttal Testimony? 6 Α. No. 7 MR. BERLIN: At this time, Judge, because 8 Mr. Sommerer is our last witness, I would like to offer our Staff Direct Report and supporting 9 Appendix 1 and Exhibits 10-- what you're going to call 10 102 and 103 into evidence in both dockets. 11 12 JUDGE DIPPELL: And so I'll just clarify The way I want these marked -- and the court 13 aqain. 14 reporter and I will make sure that it's done at the 15 end -- is -- I mean Staff's Appendix to its report is the -- the case information that the witnesses have 16 17 participated in. Correct? 18 MR. BERLIN: That's correct. JUDGE DIPPELL: Okay. So that report and 19 20 its Appendix is one exhibit and it is marked as 21 Exhibit 100 for Case Number GO-2019-0115. And the report and its Appendix 1 for Case Number GO-2019-0116 22 23 is marked as Exhibit 101. 24 Would there be any objection to either Exhibit 100 and 101 coming into the record? 25

MR. ZUCKER: No, Your Honor. 1 2 JUDGE DIPPELL: All right. Seeing none, then I will admit Exhibits 100 and 101. 3 (Exhibits 100 and 101 were received into 4 5 evidence.) JUDGE DIPPELL: And Exhibit 102 is the 6 7 updated Schedule 1 for Case Number ending in 115 and 8 Exhibit 103 is the updated Schedule 1 for Case Number 9 ending in 0116. Would there be any objection to those coming into the record? 10 11 MR. ZUCKER: No. 12 MR. CLIZER: No. JUDGE DIPPELL: All right. Thank you 13 14 (Exhibits 102 and 103 were received into 15 evidence.) 16 JUDGE DIPPELL: Was there any rebuttal 17 for this witness? MR. BERLIN: There's no rebuttal, Judge. 18 JUDGE DIPPELL: 19 Okay. 20 MR. BERLIN: At this point I tender Mr. Sommerer for cross-examination. 21 22 JUDGE DIPPELL: Excellent. Okay. Is 23 there cross-examination from Spire? 24 MR. ZUCKER: There is not. 25 JUDGE DIPPELL: Is there

cross-examination from Public Counsel? 1 MR. CLIZER: No, Your Honor. Thank you. 2 3 JUDGE DIPPELL: Are there questions from the Bench for Mr. Sommerer? 4 5 COMMISSIONER HALL: No questions. 6 COMMISSIONER COLEMAN: No questions. 7 JUDGE DIPPELL: Okay. Hold on just one 8 moment. Okay. I don't believe I have any questions 9 for you either Mr. Sommerer. So with that, I guess your testimony is completed and you may step down. 10 THE WITNESS: Thank you. 11 12 JUDGE DIPPELL: Okay. I believe then since that completes Staff witnesses, we are ready to 13 14 begin with Public Counsel's witness. 15 MR. CLIZER: Thank you, Your Honor. MR. ZUCKER: Your Honor, may I jump in 16 17 here real quick --18 JUDGE DIPPELL: Yes. Yes. MR. ZUCKER: -- and ask if we can enter 19 20 into evidence Exhibits 1, 2, 3 and 4, which are Spire's applications for Missouri East and Missouri 21 West and the updates for Missouri East and Missouri 22 23 West? JUDGE DIPPELL: Yes. Would there be any 24 25 objection to Spire's original application and its

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appendices and the updated Appendix A for each of the 1 2 cases coming into the record? MR. CLIZER: Not an objection, per se. 3 4 Just to clarify, are they not already part of the 5 record being entered in EFIS? 6 JUDGE DIPPELL: They -- they are part of 7 the administrative record, but I would like to make 8 sure that they are included as evidence. 9 MR. CLIZER: Fair enough. No objections. MR. BERLIN: No objections. 10 JUDGE DIPPELL: All right then. 11 So 12 Exhibit 1, which is Spire Missouri East's application in Case Number ending in 0115 is admitted into the 13 14 evidence. 15 (Exhibit 1 was received into evidence.) JUDGE DIPPELL: Exhibit 2, which is Spire 16 17 Missouri West's application in Case Number ending in 0116 is entered into evidence. 18 (Exhibit 2 was received into evidence.) 19 20 JUDGE DIPPELL: Exhibit 3, which is the Appendix A, which is the update of the December and 21 January numbers for the case ending in 0115 is entered 22 23 into evidence. (Exhibit 3 was received into evidence.) 24 JUDGE DIPPELL: And Exhibit 4, which is 25

the update for December and January in Case Number 1 2 ending in 0116 is entered into evidence. (Exhibit 4 was received into evidence.) 3 4 JUDGE DIPPELL: Thank you very much for 5 taking care of that. 6 And just on a timing note since we're 7 beginning with Mr. Robinett, I'm assuming that we're 8 going to continue regardless if we have to go past 9 5:00 to complete his testimony today. Is that -everyone's in agreement with that? All right. Okay. 10 Let's qo ahead. 11 12 MR. CLIZER: In that case, the OPC calls 13 John Robinett. 14 (Witness sworn.) 15 JUDGE DIPPELL: Thank you. JOHN ROBINETT, having been first duly sworn, testified 16 as follows: 17 DIRECT EXAMINATION BY MR. CLIZER: 18 Mr. Robinett, could you please state your 19 Ο. 20 full name for the record and spell your last name? John A. Robinett. And it's 21 Α. R-o-b-i-n-e-t-t. 22 23 Q. Mr. Robinett, with whom are you employed and in what capacity? 24 I'm employed by the Missouri office of 25 Α.

1 the Public Counsel as a utility engineering 2 specialist. And did you prepare or cause to be 3 0. prepared testimony that has been entered as --4 pre-filed as Exhibit 200 in this case? 5 I did. 6 Α. 7 Do you have any changes to that testimony Ο. that you'd like to make at this time? 8 9 Α. I do not. 10 Is that testimony true and correct, to 0. 11 the best of your knowledge and belief? 12 Α. It is. MR. CLIZER: At this point I would offer 13 Exhibit 200 into evidence. 14 15 JUDGE DIPPELL: Would there be any objection to Exhibit 200? 16 MR. ZUCKER: No, Your Honor. 17 MR. BERLIN: No, Judge. 18 19 JUDGE DIPPELL: Seeing none, I will admit 20 that into evidence. 21 (Exhibit 200 was received into evidence.) 22 JUDGE DIPPELL: And is there any 23 rebuttal? MR. CLIZER: Yes, Your Honor. 24 25 JUDGE DIPPELL: All right. Go ahead.

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1	BY MR. CLIZER:
2	Q. Mr. Robinett, were you here earlier when
3	Commissioner Kenney was questioning I believe it was
4	Atkinson? Are you were you here?
5	A. Yes.
6	Q. Do you recall Commissioner Kenney was
7	asking Mr. Atkinson and I'm going to paraphrase
8	this a little bit, but essentially he ran him through
9	a hypothetical kind of scenario. And at one point he
10	asked him what the OPC wants. Does that seem familiar
11	with you?
12	A. Yes.
13	Q. I'm not going to try and remember the
14	exact scenario, but just to make a similar situation,
15	if we assume that Spire's replacing a thousand feet of
16	pipe, say, 800 of which is cast iron, 200 is plastic.
17	And we further assume that the cast iron is, in fact,
18	worn out and deteriorated and the plastic is not. And
19	finally, let's assume that Spire has presented a cost
20	avoidance study like the one they've presented in this
21	case that shows that it was cheaper to replace rather
22	than re-use the plastic.
23	Based on all those assumptions, does the
24	OPC have a or are we asking Spire to make any one
25	particular decision from an operational standpoint?

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1	A. I would not tell Spire how to operate
2	their system or how to make their replacements, no.
3	Q. And if Spire were to replace that entire
4	pipe for a certain cost, what percentage of that cost
5	would you say is attributable to the replacement of
6	plastic? I recall the the feet were 800 feet of
7	cast iron, 200 of plastic.
8	A. That would be how the recommendation was
9	done in the 2018 cases.
10	Q. Thank you. Did you review any of the
11	individual analyses the individual cost avoidance
12	analyses?
13	A. Some, but probably not to the detail and
14	the level that Staff did.
15	Q. Fair enough. Mr. Robinett, regarding
16	what you've just been handed, are these two of the
17	individual avoided cost analyses that you looked at
18	preparing your testimony?
19	A. Yeah. Going through a high level, these
20	are two of them. I would caveat that the ones that
21	are handed to you are absent the maps that would have
22	been on there.
23	Q. And thank you. There's been a lot of
24	discussion today. Various people have commented on
25	the concept of eligibility with regard to the cast

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1	iron and bare steel that Spire replaced. Is there
2	anything contained within these particular work order
3	analyses that you believe bears on that question?
4	A. These two projects jumped out to me. The
5	902112 for the Commission is the Missouri East
6	exhibit. And the the note there kind of struck me
7	as that it basically says the ISRS project it is a
8	100 percent ISRS recoverable project due to there
9	being no mains or services that were plastic being
10	replaced.
11	Q. Is that also the same on the other work
12	order analysis?
13	A. It is, with the caveat that it is
14	specifically related to bare steel.
15	Q. And what conclusion do you draw from
16	that?
17	A. And these are the only two that I recall
18	having 100 percent listed in the individual analysis.
19	That would tell me that there is plastic being
20	replaced as part of the others and reviewed and that
21	that would make the project not 100 percent ISRS
22	eligible.
23	Q. Thank you.
24	MR. CLIZER: I probably should have had
25	these marked a little bit earlier, but I would like to

mark these as OPC Exhibits 202 and 203, I believe. 1 2 Fair enough. Let's do Project Number 902112 as 202 and Project Number 801843 as 203. 3 4 JUDGE DIPPELL: That's good. 5 THE WITNESS: I didn't hand them to her but I wrote on them. 6 7 MR. BERLIN: Are there two different 8 project numbers? Yeah, I got that. What's the other 9 one? MS. SHEMWELL: 202 is 902112. 10 MR. BERLIN: I just got two copies of the 11 12 same one. 13 MR. CLIZER: Which one are you missing? MR. IRVING: 203. 14 15 MR. CLIZER: Here's a copy of that. 16 Sorry about that. 17 (Exhibits 202 and 203 were marked for identification.) 18 MR. CLIZER: At this time I'd like to 19 20 offer these two exhibits into evidence. 21 JUDGE DIPPELL: Would there be any objection to Exhibits 202 and 203? 22 23 MR. ZUCKER: I don't think so, Your 24 Honor. 25 JUDGE DIPPELL: Okay. In that case, I

will admit Exhibit 202. 1 2 (Exhibit 202 was received into evidence.) 3 JUDGE DIPPELL: And you said project 902112 was 202? 4 5 MR. CLIZER: Yes. 6 JUDGE DIPPELL: Okay. And Exhibit Number 7 203. (Exhibit 203 was received into evidence.) 8 9 THE WITNESS: Judge, that Project Number was 801843. 10 11 JUDGE DIPPELL: Yes. 12 MR. CLIZER: Sorry. Thank you. 13 JUDGE DIPPELL: Thank you. Did -- did 14 you have any more? 15 BY MR. CLIZER: Mr. Robinett, in addition to the 16 0. 17 individual project analyses, did you also review some 18 of the work order authorization sheets that Spire produced? 19 20 Α. Some, but not all. Do you have a copy of Work Order Number 21 0. 22 800083 in front of you? 23 Α. I do. 24 Is this one of the work orders that you Ο. reviewed? 25

1	A. It is.
2	Q. Were you able to calculate what
3	percentage plastic made up out of the mains and
4	services being replaced or retired?
5	A. I performed two different calculations on
6	this specific one. And if the Commission would turn
7	to page 9 and page 10, that is where those are the
8	numbers that I used to perform the calculation.
9	Specifically for mains, I did a
10	percentage of the length replaced using the retirement
11	quantity. And that equaled out to a 17.25 percent for
12	the of plastic mains. I also did a percentage
13	based on the actual retired cost. And for that, the
14	percentage was 28.21 percent of this particular work
15	order that was plastic main retired.
16	Similarly for services, I did the same.
17	For this particular project 98.18 percent were plastic
18	service for the plastic service of the lengths
19	replaced. And then for the cost, it was 99.2 percent
20	on the dollars.
21	Q. Thank you. Based on those percentages,
22	do you consider the plastic being replaced in these to
23	be incidental?
24	A. Certainly not for the services. And I
25	think I would start to question whether it was

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1	incidental for this particular work order for the
2	plastic main length.
3	Q. Was there anything else that struck you
4	as important regarding this particular work order?
5	A. There was. Specifically earlier in the
б	work order, on page 8 the item that struck me here is
7	that we are seeing the replacement of coated steel.
8	Q. And as you understand it, is that you
9	know what? Never mind.
10	A. And that's important because if you go to
11	page 1, the budget description here is the replacement
12	of bare steel main.
13	Q. Mr. Robinett, do you also happen to have
14	a copy of Work Order 901048 in front of you?
15	A. Yes.
16	Q. Actually before I get into that, the
17	previous Work Order 800083, was that for Missouri
18	Spire West or Missouri Spire East?
19	A. That is West.
20	Q. And the work order I just referred you
21	to, 901048, is that East or West?
22	A. That is for Missouri East.
23	Q. In a similar fashion to the question I
24	asked before, did you calculate what percentage of the
25	mains and services being replaced were plastic?

1	A. I did.
2	Q. What were the results of that?
3	A. The percentage of plastic length that was
4	retired for this particular work order was 20.65
5	percent. For the plastic main replaced, looking at
6	the retired dollars was 84.6 percent. Then for
7	services, the amount the percentage of plastic
8	retired length was 80.12 percent. And then the
9	percentage based on the dollars retired was 79.92
10	percent.
11	Q. And as with the other work order, do you
12	consider these percentages to indicate the plastic
13	being retired as incidental?
14	A. I would not.
15	Q. Was there anything else regarding this
16	work order that you felt worthy of consideration?
17	MR. BERLIN: Judge, I'd like to interject
18	here. I'd like to ask if this is Rebuttal Testimony
19	or is this Supplemental Direct Testimony?
20	MR. CLIZER: This is Rebuttal Testimony
21	with regard to the argument that the plastic that was
22	included is incidental. It has been raised by I'm
23	sorry. I probably should have asked to respond first.
24	I just jumped right into it with regard to the
25	argument that the plastic being replaced was

incidental that has been made by numerous parties. 1 2 MR. ZUCKER: Your Honor, may I address it also? 3 JUDGE DIPPELL: Go ahead, Mr. Zucker. 4 5 MR. ZUCKER: Okay. So I am going to 6 object also. He can call it rebuttal if he wants, but 7 these documents are both -- both came -- were 8 delivered early in the case. One's dated in January, 9 one's dated in February. These are the work orders that we would have delivered with -- or shortly after 10 the application was filed so they've had these a long 11 12 time. March 15th was when they were supposed to make their declaration. March 29th, Direct Testimony was 13 14 due. 15 Now everyone's filed their testimony. Our witnesses have all gone so we have no witnesses to 16 17 explain or object to this. And I object to this being -- that -- this evidence being given and 18 portrayed as rebuttal. 19 20 MR. CLIZER: May I respond again? JUDGE DIPPELL: Go ahead. 21 22 MR. CLIZER: We did not prepare this as 23 part of direct because we did not anticipate that the argument regarding the incidental -- that these --24 plastic was incidental, we didn't think that argument 25

would be made based on their size, which is why it's 1 2 being introduced as part of his rebuttal. As for Mr. Zucker's concerns regarding 3 his ability to address it, he is more than willing to 4 5 cross -- or not willing. He is more than -- he is able to cross Mr. Robinett as to this testimony. 6 7 JUDGE DIPPELL: And which Direct 8 Testimony were you saying this was in response to? 9 MR. CLIZER: It was specifically stated in the -- I was going to qualify it as direct. 10 The testimony presented by Mis-- by Marc Poston as part of 11 12 the Staff on this report --MS. SHEMWELL: Not Marc Poston. 13 14 THE WITNESS: Not Marc Poston. I apologize. Chuck Poston. Charles Poston. As well as 15 statements he made on rebuttal -- or not rebuttal. 16 I 17 believe it was redirect actually. 18 MR. ZUCKER: So he's saying he's giving it for the purpose of an incidental -- whether it's 19 20 incidental? Is that what he's saying? JUDGE DIPPELL: Yes. And for that reason 21 I'm going to allow it. 22 MR. CLIZER: Well, what I was going to 23 say is I have not marked either of these two as an 24 25 exhibit. And my reason for doing so is that I didn't

want to be accused of cherry picking these. So I was 1 2 preparing to ask for all of the work order authorization forms to be introduced into evidence. 3 4 I have prepared CDs containing all of the 5 work order authorization forms that were submitted to be delivered to the Commission Staff and Spire. And 6 7 again, that's just to prevent any concern that we're 8 cherry picking information, which is why I would like 9 to -- it might get a little awkward, but I don't know if you want to mark these CDs as Exhibit 204? 10 JUDGE DIPPELL: And -- okay. So the CDs 11 12 contain these two orders along with all of the other work orders that were provided? 13 MR. CLIZER: Correct. They are in PDF 14 15 searchable format. 16 JUDGE DIPPELL: And that was -- you 17 informed me earlier that you were going -- going to offer something in this format saying that it was 18 4,000 pages or something; is that correct? 19 20 MR. CLIZER: Roughly, yes. Okay. We can certainly 21 JUDGE DIPPELL: mark that. I would like to go ahead and just for 22 23 purposes of being able to see something immediately, I would like to mark these other work orders separately. 24 25 MR. CLIZER: Fair enough.

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1	JUDGE DIPPELL: So I'm going to mark the
2	first work order the physical work order that you
3	handed us as and that was Work Order 800083, I'm
4	going to mark that as Exhibit 204. I'm going to mark
5	Work Order 901048 as Exhibit 205. And then I will
6	mark your CD, if you will give a copy of that to the
7	court reporter, as Exhibit 206.
8	(Exhibits 204, 205 and 206 were marked
9	for identification.)
10	JUDGE DIPPELL: Now those are marked.
11	They have not yet been offered or admitted, so
12	MR. CLIZER: Again, I just want to
13	clarify. The CD contains the work authorization forms
14	that Spire submitted as part of its application or
15	not necessarily part of its application but submitted
16	to the parties. All the parties actually already have
17	this information or at the very least definitely
18	should have this information.
19	We're just asking it be entered into the
20	record. We have not modified or changed any of this.
21	It's the PDFs exactly as Spire handed them to us. And
22	with that, I would ask to enter into evidence 204, '5
23	and '6.
24	JUDGE DIPPELL: Okay. I'm going to start
25	with 204 and 205. Would there be any objection to

those work orders coming into evidence? 1 2 MR. ZUCKER: Yes, there would, Your 3 Honor. Again, we object. I appreciate Mr. Clizer 4 giving us the opportunity to cross-examine, but we've had no chance to review these documents and I think 5 6 they -- they're not in a position to authenticate 7 them. 8 MR. BERLIN: Staff joins in that 9 objection. 10 MR. ZUCKER: It's really prejudicial. MR. CLIZER: If I may rebut -- or may I 11 12 respond? 13 JUDGE DIPPELL: Go ahead. 14 MR. CLIZER: These are Spire's documents. 15 They have all the time in the world to review them 16 because Spire produced them. And we have 17 authenticated them to the extent that they are what we 18 received from Spire. MR. ZUCKER: Yeah, we have -- haven't --19 20 we have no opportunity at this point to review these, to verify them, to explain them. You know, we went 21 22 through an entire process here the last few months working very closely with Staff. OPC was nowhere to 23 24 be found. And now they show up after all the 25 witnesses have gone and dump a CD onto the record. Ι

think it's really improper, Your Honor. 1 2 JUDGE DIPPELL: Okay. Well, right now we're just dealing with the two paper copies. 3 MR. ZUCKER: I don't like those either. 4 5 JUDGE DIPPELL: And I'm going to overrule 6 your objection and admit Exhibits 204 and 205. 7 (Exhibits 204 and 205 were received into 8 evidence.) 9 JUDGE DIPPELL: There's also been an offer then of Exhibit 206, which is a -- is 10 represented to be a CD containing the work orders that 11 12 Spire submitted to the parties. I'm assuming that --MR. CLIZER: If I may? 13 14 JUDGE DIPPELL: -- Staff and -- oh, I'm 15 sorry. MR. CLIZER: Just real quick, I have no 16 further cross. So if you would like to take a short 17 break to allow them to observe what's on the CD, for 18 example, I'm just suggesting that as a potential 19 20 opportunity. 21 MR. ZUCKER: Your Honor, you set up the process to have live rebuttal. Everyone has done live 22 23 rebuttal in a very, you know, narrow manner trying to just address what we've read in the direct. And now 24 OPC is entering a bunch of information into the record 25

after everyone's done that they have had the -- the 1 2 opportunity to enter at the very latest last Friday. JUDGE DIPPELL: I understand your 3 objection. And as for Exhibit 206, I am not inclined 4 5 to sustain your objection --6 MR. BERLIN: Judge, Staff agrees with the 7 Company on that objection. 8 JUDGE DIPPELL: I -- I understand --9 MR. BERLIN: This is just dumping into the record. And the Company, you know, had plenty of 10 opportunity to enter these kinds of things into the --11 12 into their testimony, but they didn't. And to do this at the last minute and not give us the opportunity to 13 14 review the documents is -- is just improper. 15 JUDGE DIPPELL: Well, so now I'm going to continue what I was saying before you interrupted me. 16 17 I was about to say that I'm not inclined to sustain your objections based on the fact that it is not 18 rebuttal; however, since it's a CD purportedly 19 20 containing 4,000 pages, I'm not inclined to automatically admit it. I am inclined to at least let 21 you have the opportunity to review the CD to make sure 22 23 that it is what it is purported to be. 24 So I'm not going to rule on the 25 admissibility of that CD right here today. Instead,

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1	I'm going to hold that ruling until at least the end					
2	of this hearing. And I will give you an opportunity					
3	to at least review it and make any further objections					
4	in writing. Does that make sense?					
5	MR. ZUCKER: What do you mean by					
б	MS. SHEMWELL: Yes, Judge. Thank you.					
7	MR. ZUCKER: What do you mean by the end					
8	of the hearing, Your Honor?					
9	JUDGE DIPPELL: Well, at the end of the					
10	hearing I don't know when we're going to finish					
11	here. So at the end of the hearing, I will tell you					
12	how much time you're going to have to look at that CD					
13	and give me objections.					
14	MR. ZUCKER: Okay.					
15	JUDGE DIPPELL: But it will not be					
16	through this hearing. Okay? I think unless you					
17	need the opportunity to cross-examine Mr. Robinett					
18	about some of those items in that CD, so.					
19	MR. ZUCKER: Wait a minute. Let me look					
20	it over.					
21	JUDGE DIPPELL: Okay. For now, that					
22	ruling is on hold.					
23	MR. ZUCKER: Please note my exception to					
24	admitting into evidence 204 and 205.					
25	JUDGE DIPPELL: It is so noted.					

MR. CLIZER: As previously stated, I 1 2 am -- I have no further rebuttal and I tender the witness for cross-examination. 3 4 JUDGE DIPPELL: All right. Is there any 5 cross-examination from Staff barring the CD? Ι 6 realize you have not had an opportunity to view what is on that. Is there any other cross-examination from 7 8 Staff? 9 MR. BERLIN: A little bit, Judge. Thank you. 10 CROSS-EXAMINATION BY MR. BERLIN: 11 12 So Mr. Robinett, I'm curious. Did you Ο. get to review every one of the work orders in the 13 14 4,000 pages that's purportedly on these CDs? 15 Α. You're talking the work order authorization seets --16 17 0. Right. 18 Α. -- sheets? Sorry. No. Okay. And if I go to page 12 of your 19 0. 20 testimony, on line 17 you say -- and I'm going to read it -- Due to the press of business and limitations of 21 our office, I have been unable to independently verify 22 23 the accuracy of Spire's avoided cost studies. 24 Is that accurate? Is that true? That is true. I didn't -- I basically 25 Α.

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1	did a very high level overhead review of it. I did					
2	not go into the detail that Staff did nor do I have					
3	the numbers that would back up their cost estimates.					
4	I don't have that knowledge.					
5	Q. Okay. So then you go on to say, However,					
б	even assuming for the sake of argument that Spire's					
7	avoided cost studies are correct, such avoided costs					
8	would not make these plastic components replaceable					
9	replacements ISRS eligible.					
10	So do I understand that to mean that					
11	there's no such thing as any incidental replacements					
12	to an ISRS eligible project?					
13	A. No. I believe that those plastic					
14	components in some instances may have been incidental,					
15	some may have not. But the plastic was not worn out					
16	or deteriorated and I did not see evidence of a worn					
17	out and deteriorated in plastic presented.					
18	Q. So you just mentioned that you you					
19	would you would agree that there is such a thing as					
20	the incidental replacement of plastic that goes along					
21	with an ISRS eligible project?					
22	A. There can be, yes.					
23	Q. Okay. Thank you. I have no further					
24	questions.					
25	JUDGE DIPPELL: Is there					

cross-examination from Spire? 1 2 MR. ZUCKER: Yes, Your Honor. CROSS-EXAMINATION BY MR. ZUCKER: 3 Mr. Robinett, you participated in the 4 0. 2018 ISRS cases, did you not? 5 6 Α. Yes. 7 And do you recall in those cases Spire 0. 8 witnesses Hoeferlin and Lauber testifying about the 9 inferiority of cast iron and bare steel? That they are subject to corrosion, yes. 10 Α. Okay. And let's see. The Commission 11 Ο. 12 made findings of fact in that case, including most of the cast iron pipes being replaced are over 100 years 13 14 old. Do you recall that? 15 I don't have the order in front of me. Α. 16 Could you help me with that? 17 0. Yes. Let me read to you from paragraph 13 on page 6, Most of the cast iron pipes being 18 replaced are over 100 years old. 19 20 Do you have any reason to doubt that? The statements "most"? No, I do not. 21 Α. 22 Okay. The next sentence, Cast iron pipes Q. 23 are unsafe to use because they undergo a process called graphitization in which the iron leaches out, 24 25 making the pipe subject to cracking and leaking.

1 Do you have any reason to disbelieve 2 that? Could you repeat that? 3 Α. Uh-huh. Cast iron pipes are unsafe to 4 0. 5 use because they undergo a process called 6 graphitization in which the iron leaches out, making 7 the pipes subject to cracking and leaking. 8 Α. I believe they are subject to 9 graphitization. My one hesitation is that -- is the word "unsafe" due to how much cast iron you may have 10 in your system. And that would tell me that -- what I 11 12 don't want to believe is that Spire is not meeting its duty for safe and reliable service. I mean, that's --13 14 that's my -- that's why I'm --15 This was a finding of fact from that 0. order that I'm reading to you. So I'm just asking 16 17 you --18 I mean I don't have it in front of me, Α. but I will take that that that's what that says. 19 20 Ο. All right. The next sentence says, The steel pipe being replaced is bare and not cathodically 21 protected so those pipes corrode relatively quickly 22 23 and need to be replaced. Do you recall that evidence in the case? 24 I don't recall that evidence, but that 25 Α.

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1	may be what the order says.					
2	Q. Okay. Let's move onto page 13 of this					
3	same order. It says here this is under the					
4	Conclusions of Law and Discussion. The Commission					
5	says, The Commission concludes that the cast iron and					
6	steel pipes were replaced to comply with state or					
7	federal safety requirements and were worn out or in a					
8	deteriorated condition so they are eligible for cost					
9	recovery under ISRS.					
10	Do you recall that?					
11	A. I will take your word for that's what					
12	that order says.					
13	Q. Okay. Can you turn to page 5 of your					
14	Direct Testimony?					
15	A. I'm there.					
16	Q. Okay. On line 6 you say, Therefore,					
17	Spire appears to be operating under the assumption					
18	that any pipe it replaces as part of a mandated					
19	replacement program is, by definition, worn out or					
20	deteriorated and that Spire, therefore, does not need					
21	to perform any testing or leak analysis to verify that					
22	fact.					
23	Would you say that that sentence					
24	conflicts with the Commission's order in the 2018 case					
25	which said that these cast iron and steel pipes are in					

a worn out and deteriorated condition? 1 2 MR. CLIZER: Your Honor, I'm going to object. The case he's referring to -- he's talking 3 4 about factual findings regarding different pipes in a 5 different case. How does that at all relate to this 6 case? 7 MR. ZUCKER: Well, it's all part of the 8 same program --MR. CLIZER: No, it's different pipes. 9 MR. ZUCKER: -- cast iron replacements --10 cast iron replacement -- cast iron and steel pipes. 11 12 JUDGE DIPPELL: I'm sorry. What -- what exactly is your objection? 13 14 MR. CLIZER: They're referring to factual 15 findings made in a different case regarding different 16 pipes and he's trying to tie that to this case. The factual findings of a different case relating to 17 different pipes do not relate to this case. 18 JUDGE DIPPELL: I'm going to overrule the 19 20 objection and let the witness answer if he knows. 21 THE WITNESS: Could you re-ask the question? 22 23 BY MR. ZUCKER: 24 0. Sure. Here's your statement on page 5, 25 line 6, Spire appears to be operating under the

assumption that any pipe it replaces as part of a 1 2 mandated replacement program is, by definition, worn out or deteriorated and that Spire, therefore, does 3 4 not need to perform any testing or leak analysis to verify that fact. 5 6 Is your criticism of Spire's approach 7 inconsistent with the Commission's order in September 8 2018, in the 2018 ISRS cases? 9 My recommendation here is based on the DR Α. responses that Spire gave me in this case as it was in 10 the last case that the Commission ruled against me. 11 Okay. Well, did the Commission not 12 Ο. conclude that cast iron and steel pipes are worn out 13 14 or in deteriorating condition? 15 MR. CLIZER: I'm going to object to that. Asks for a legal conclusion. 16 BY MR. ZUCKER: 17 18 I'm just saying isn't that what the 0. Commission said in the 2018 order? 19 20 Α. Again, I don't have the order before me, but I will take your word for that's what it says. 21 22 Well, you don't have to. Why don't you Q. 23 take a look --24 MR. ZUCKER: Permission to approach. 25 JUDGE DIPPELL: You may.

1 MR. ZUCKER: Post -- ex post fact. 2 THE WITNESS: You're talking about --BY MR. ZUCKER: 3 4 Right -- let's see. Right there Q. 5 (indicating). 6 Α. Okay. 7 So is it not reasonable to conclude that 0. 8 what the Commission said is that the cast iron and 9 steel pipes were in a worn out or deteriorated condition? 10 That is what they said. 11 Α. 12 And are you challenging that in this Ο. 13 case? 14 Α. I'm not addressing the 2018 case at all. 15 Are you challenging that cast iron and 0. 16 steel pipes are not in a worn out and deteriorated condition? 17 I am challenging that I haven't seen 18 Α. evidence from Spire that they are worn out and 19 20 deteriorated other than the statements today from Mr. Atkinson. 21 22 Okay. So the -- so what the Commission Q. 23 said was the cast iron and steel pipes are in a worn 24 out and deteriorated condition. Spire is working off the assumption that that's true. Are you saying 25

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now -- are you challenging that -- the Commission's 1 2 finding -- the Commission's conclusion in the 2018 3 case? 4 MR. CLIZER: Are you challenging the 2018 5 case? 6 THE WITNESS: I believe our Comm-- our 7 office has an appeal pending for the 2018 case, yes. MR. ZUCKER: Okay. 8 I would ask that 9 OPC's attorney not help with the answer, but. BY MR. ZUCKER: 10 Do you recall the example that your 11 0. 12 attorney gave you where there was a thousand feet of pipe, 800 feet was cast iron, 200 feet was plastic? 13 14 Α. Yes. 15 And if -- if that -- if the cost of Ο. 16 replacing that pipe was a thousand dollars, how much 17 of that would you say is ISRS eligible? 18 This is a struggle because even in the Α. 2018 case, I -- I went to the straight percentage and 19 20 I've still struggled with that. For that answer, it would be 20 percent was ineligible. I've continued to 21 consider whether there is some sort of double ratio 22 23 that I could apply based on the footage and the cost of what was retired versus what was put into replace 24 that for the efficiency sake. 25

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1 So you've -- you're struggling with the 0. 2 straight percentage approach is what you're saying? It was the best I had. I've been trying 3 Α. to come up with a -- another ratio -- a double ratio 4 basically to account for the efficiency criteria that 5 6 is -- is there due to the switching nature of the 7 system. 8 Q. And while Staff and the Company were working on these analyses, did you participate in any 9 of those meetings and discussions? 10 I was present for some of the meetings 11 Α. 12 held down in 110, as well as some blue jean meetings. More than likely I was not part of every meeting that 13 14 occurred between Staff and the Company. 15 Do you agree that -- with I think what Ο. your attorney said earlier, that Spire's approach to 16 17 cast iron and bare steel replacement is prudent? 18 Could you rephrase the question? Α. I don't think so. 19 Ο. 20 Α. Are you talking about an operational perspective? 21 Well, I guess I'm talking from all 22 Q. 23 perspectives. The answer is I don't know. Because I 24 Α. know previously that the Company had addressed 25

concerns about safety with reconnections. And so that 1 2 would -- my understanding is they are fully replacing. The analysis was just on whether they could re-use. 3 Okay. Well, are you in favor of Spire 4 0. 5 continuing the program that they are -- the safety 6 replacement program that -- that they're performing? 7 Could you better define the safety Α. 8 program? 9 Yeah, the cast iron and bare steel main 0. replacement programs. 10 Those are the ones that were approved by 11 Α. 12 the Commission or --The ones that your attorney said that he 13 0. 14 thought were fine, that he wanted that work to 15 continue. Those programs. I guess I don't recall specifically what 16 Α. 17 programs those were. I know that we did not take issue with the relocations because we received 18 documentation for the entities. 19 20 Ο. Okay. That's not the question I asked you. Apparently what you're saying is you're --21 you're -- you're not in a position to agree with your 22 23 attorney. Correct? I don't know. 24 Α. 25 MR. ZUCKER: One moment, Your Honor.

BY MR. ZUCKER: 1 2 0. Mr. Robinett, can you tell me about this Is there just raw data on it or is there 3 CD? 4 analysis? It is the work order authorization sheets 5 Α. 6 that I received from Spire. So some of those would 7 have been the initial work orders provided, then 8 January actuals and then the December actuals. 9 Okay. And do you recall when you 0. received them? 10 11 I know specifically the -- one of the Α. 12 documents from the file that it was pulled was dated 1/22/19. Those would have been the December actuals. 13 14 I'm assuming the February actuals were given later and I cannot recall when the originals were given to us. 15 I'm assuming it was as part of one of the individual 16 analysis discussions. 17 All right. That's all I have. 18 0. MR. ZUCKER: Thank you, Your Honor. 19 20 JUDGE DIPPELL: Thank you. Is there -are there questions from the Commission? Commissioner 21 22 Hall? 23 COMMISSIONER HALL: Yeah. QUESTIONS BY COMMISSIONER HALL: 24 Good afternoon. 25 Ο.

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1	A. Good afternoon.				
2	Q. You you indicated that you thought				
3	that it was possible for for a plastic replacement				
4	to be incidental to a ISRS eligible project. Correct?				
5	A. Some incidental, yes.				
6	Q. Can you give me any parameter whereby the				
7	Commission could determine what plastic replacements				
8	are incidental and which ones are not?				
9	A. Sitting here right now, I don't think I				
10	can. The one that comes to mind is the portion of the				
11	service line replacements that would have to be				
12	chopped in order to reconnect, if that makes sense.				
13	To reconnect to the other main.				
14	Q. No. Could you could you explain that				
15	further?				
16	A. It's my understanding that if the				
17	scenario was that they would reconnect the services,				
18	there is a portion of pipe that you would have to				
19	of that service that you would have to chop in order				
20	to remove it from the old system and then be able to				
21	connect it to the new system.				
22	Q. Do you have any idea how many of the				
23	projects at issue in this case involved the scenario				
24	that you described?				
25	A. Specific number, no, but I know there				

are -- I don't know if they actually reconnected 1 2 services versus ran new. Okay. So -- so you don't know if any of 3 0. the projects at issue would -- would be consistent 4 5 with the example you just gave? 6 Α. Right. 7 Okay. So what you gave was an example. 0. 8 Is there any kind of criteria that you would -- would 9 advocate that the Commission adopt for determining when a plastic replacement is incidental? Should it 10 be the number of feet? Should it be the number of 11 12 dollars? Should it have -- should it be related to some engineering standard? Help us out. 13 14 Α. I honestly don't know, Commissioner. Ι 15 mean --16 And -- and -- and that's because you Ο. 17 can't know. It's not -- it's not because you haven't thought about it. It's not because you're -- you're 18 not an intelligent individual knowledgeable in this 19 20 field. It's because it's impossible to know, isn't 21 it? I don't know that I have the information 22 Α. 23 to be able to do that. 24 What information would you need to help 0. you provide some kind of criteria for the Commission 25

for making that determination? 1 2 Α. I would probably need a unit cost of most of the replaced components. 3 4 Did you ask for that from the Company? Q. 5 Α. I did not. 6 0. I would assume that that unit cost would 7 be part and parcel of the Company's analysis -- the --8 the cost avoidance analysis that they performed, would 9 it not? I believe there's an estimation. I don't 10 Α. know that it is specifically unit cost. 11 12 Let me turn to page 14 of your Direct 0. Testimony, lines 1 through 3 where you say, Just 13 14 because it is cheaper to replace the entire main rather than re-use an existing portion does not mean 15 16 there were no costs associated with the replacement of 17 that portion of main. And you lose me there. And I know that 18 this is the -- one of the significant issues involved 19 20 in the case, but if it is cheaper to replace the entire main, how can there possibly be a cost 21 associated with replacement of the plastic? 22 23 Α. Inherently you're replacing the entire 24 system. The plastic is a portion of that system; 25 therefore, there is a cost to replace that portion of

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1 the system. 2 0. Even though it is -- it is cheaper than leaving that plastic in place? 3 4 There is still a cost to replace that, Α. 5 yes. 6 Ο. And previously -- at least in your Direct 7 Testimony, you -- you advocated that that 8 determination be based upon the methodology that Staff 9 employed and -- and the Commission employed in the prior case, which is just to do the straight number of 10 feet of plastic versus number of feet of the -- of the 11 12 entire project? 13 Α. Yes. 14 Ο. Now -- but now on -- on cross you're 15 expressing some skepticism of that approach and are still thinking about the appropriate one? 16 17 Α. It's not skepticism. It was me trying to find if there was another scenario to go along with 18 19 the idea that it was more efficient. And so what it 20 would end up doing is potentially reducing the amount that we were disallowing for the plastic by doing the 21 double ratio. 22 23 Q. Okay. Looking at Exhibits 202 -- or I'm sorry -- yeah, 202 and 203, are -- is -- is this your 24 work product? 25

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1	A. No. Those are from the Company.				
2	Q. Those are from the Company?				
3	A. Those are the that is two of the				
4	individual analyses that we got, with the only caveat				
5	that I removed the				
6	Q. Okay.				
7	A maps.				
8	Q. Okay. All right. That's all I have.				
9	Thank you.				
10	A. Thank you.				
11	JUDGE DIPPELL: Thank you. Commissioner?				
12	QUESTIONS BY JUDGE DIPPELL:				
13	Q. Okay. I've got several for you,				
14	Mr. Robinett. And I ask you to bear with me because				
15	I've got some questions from some Commissioners that				
16	had to that couldn't be here right now. So let me				
17	read through them and make sure I can understand what				
18	I'm asking.				
19	Do you know what the the cost				
20	percentage let's see. The cost differences from				
21	the total amount of the ISRS eligible product				
22	projects the total amount of the ISRS eligible				
23	projects, what is the difference sorry. I'm				
24	reading this one wrong so I'm going to come back to				
25	it. Okay. Let me start over.				

1 What percentage of -- you dealt with the 2 overhead expenses in your testimony too. Correct? Partially? 3 4 Partially, yes. Α. You had on -- on page 15 you said -- at 5 Ο. 6 line 20 you said, First, it is evident they are 7 imprudent based on their size alone given that they 8 average approximately 45 percent and 55 percent of all 9 expenses and it goes on. What -- what relevance does the prudency 10 have to whether these were ISRS eligible of the 11 12 overhead? I was basically trying to draw out that 13 Α. 14 the size of those were alarming to me. I don't know 15 that -- I understand that prudence is not something to be reviewed in ISRS. But an overhead cost that high, 16 17 essentially doubling the cost of the project, is what caught my attention and why it's addressed here. 18 Okay. So do you know what percentage of 19 Ο. 20 overhead expenses were expensed versus capitalized in the previous rate case? Do you know that? 21 22 I do not. Α. 23 0. If the last rate case allowed, just as an 24 example, 65 percent to be expensed, would it be 25 appropriate to limit overhead cost capitalized in the

ISRS to the other 35 percent? 1 2 Α. I don't know. 3 Ο. Okay. Bear with me just a minute. Okay. 4 If -- if the plastic that was replaced was say less 5 than 5 percent of the total pipe length, would you consider that to be incidental? 6 7 Can I ask a clarif -- clarifying question? Α. 8 Q. Yes. 9 Are you talking on a project-by-project Α. basis or --10 11 0. Yes. 12 -- on the grand scale? Α. 13 Well, both. Let's -- let's take both. 0. 14 On a project-by-project, would it be incidental to 15 that project or in total? would it be incidental as a 16 total? 17 Α. I think it depends on the size of it and the cost of it. So not trying to not answer the 18 question, but I really -- I think it's all going to 19 20 depend. Do you -- I think Commissioner Hall kind 21 Ο. of got into this with you earlier, but do you have --22 23 what -- what would be your definition of incidental? I don't have one sitting here. 24 Α. 25 Q. Okay. If I said that the dictionary said

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1	incidental was being likely to ensue as a chance or a					
2	minor consequence, would you agree that something that					
3	was a minor consequence was incidental?					
4	A. Yes.					
5	Q. If the dictionary said minor items as of					
б	expense that are not particularliz particularized					
7	I can't say it a minor item of expense, would you					
8	consider that incidental?					
9	A. Could you repeat that?					
10	Q. An item that is minor in expense, would					
11	you consider that incidental?					
12	A. I think it could be.					
13	Q. What about an item that is subordinate or					
14	secondary in importance or position? Would you					
15	consider that incidental?					
16	A. I don't think I would.					
17	Q. Okay. What about an item occurring by					
18	chance or in isolation? Would that be incidental?					
19	A. It could be, but it could also be very					
20	major.					
21	Q. How about an item happening as a result					
22	of an activity? Would that be incidental?					
23	A. I think it could be. It also could be a					
24	consequence.					
25	Q. Okay. Okay. I'm not done yet. Let me					

1	see what else.					
2	Okay. So Commissioner Kenney had a					
3	hypothetical and Pub your your counsel referenced					
4	it earlier and I'm I'm going to try to restate					
5	some some of that so let me ask you again. Okay.					
6	So when your attorney asked you the hypothetical of					
7	200 feet of plastic and 800 feet of cast iron, I think					
8	you said that that that you said something about					
9	how it was done in 2018. That was how it was done in					
10	2018?					
11	A. That would have been the calculation of					
12	the disallowance would have been based on for that					
13	specific project would have been the percentage of					
14	plastic retired.					
15	Q. Okay.					
16	A. Would have been the disallowance for that					
17	project cost in the 2018 case.					
18	Q. And do you remember what that percentage					
19	was in the 2018 case?					
20	A. In totality, no. I believe it was done					
21	by Staff on an individual project basis.					
22	Q. Okay. Bear with me a little longer here.					
23	Okay. Do you know if overhead has been included in					
24	any of the past ISRS cases for any company?					
25	A. I believe it has been included for Spire					

previously. For sure I know we started looking at the 1 2 issue in the 2016 ISRS cases. And then they were more than likely present in the '17 and '18 cases as well. 3 And what -- what is it that you would 4 0. consider -- what -- what evidence would you have 5 6 needed to consider the pipe to be worn out and deteriorated? 7 8 Α. I think there's many things that could 9 have been relied on. I think just the -- sort of their replacement plans that were approved by the 10 Commission kind of laid out that they were doing --11 12 any time a hole is opened, that there is a report provided about the condition of the pipe. That would 13 have been helpful. 14 15 If they had performed any sort of testing -- because I know that for this replacement 16 17 they have to cap the old system. And specifically in the west it calls for a collection of a coupon, which 18 is a small segment of pipe and it asks for analysis on 19 20 that pipe specifically looking for graphitization. Okav. If -- so OPC doesn't -- didn't 21 Ο. object to the blanket work orders that were dealing 22 23 with actual lengths. Correct? I mean except for the overhead? 24 25 Α. Correct.

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So if a pipe is actually leaking, you 1 0. 2 would consider that worn out and deteriorated? 3 Α. Yes. 4 0. If -- if a pipe was actually leaking, 5 would you just consider that section in front of that 6 leak the worn out and deteriorated part or could it be 7 a bigger section of pipe? 8 Α. The answer is yes to both. 9 Ο. Okay. But there is a minimum length of pipe 10 Α. that Spire would replace. What that is, I'm not sure. 11 12 Okay. I think -- I think that's 0. everything I wanted to cover with you. I hope I 13 14 haven't missed anything. 15 JUDGE DIPPELL: Is there any further 16 cross-examination based on questions from the Bench 17 from Staff? 18 MR. BERLIN: No, Judge. JUDGE DIPPELL: 19 Spire? 20 MR. ZUCKER: Just a few. FURTHER CROSS-EXAMINATION BY MR. ZUCKER: 21 22 In response to Judge Dippell's questions Q. 23 on testing for replacement, is it -- you're -- you're 24 aware that Spire is boring in new main at a different height and at a different location than the old main 25

currently sits; is that correct? 1 2 Α. Assuming they're still doing the similar practices that I reviewed in 2016, yes. 3 Okay. And you're saying that you would 4 0. 5 like Spire to go to the old main a few feet farther 6 down, out in the street, dig up the street and get a 7 piece of the old main and bring it up to show that it 8 was worn out or in a deteriorated condition; is that 9 correct? I believe you have to go down to cap that 10 Α. system anyways so that it's no longer in operation and 11 12 glass flowing in it. Because all of the projects that I were on and visited that day, the current existing 13 14 main was exposed. 15 Uh-huh. And so were we to do that, would 0. you then -- and show that that was worn out or 16 17 deteriorated, would -- would you then withdraw your objection? 18 I believe that would be sufficient 19 Α. 20 evidence to alleviate my concerns. Okay. And would you be willing to pay 21 0. for the cost of that within the ISRS? 22 23 Α. I'm not a Spire customer so I would not be. 24 Would -- would you be willing to not 25 Q.

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object to the cost of that being included in the ISRS? 1 I don't know. It's something we would 2 Α. have to discuss. 3 4 Now, the -- you're aware that the Ο. 5 Commission passed a rule about cast iron main and bare 6 steel replacement programs in 1989; is that correct? 7 I'll take your word for it's '89. Α. 8 Q. Okay. Which is now 30 years ago. 9 Α. I'm not sure when it was passed, but it's close --10 11 0. Okay. 12 -- if it hasn't been. Α. 13 And if it was -- and so 30 years ago the 0. Commission said this stuff is not good, let's get it 14 15 out of the ground. Correct? 16 Α. They provided a set of criteria under 17 15 -- I believe it's sub 15 for the replacement plans, Specifically it addressed high concerns early 18 yes. and then it related to a long-term strategic plan. 19 20 Ο. Okay. All right. One -- one more question. Judge Dippell read you definitions of 21 22 incidental. Do you recall that? 23 Α. I do. 24 Ο. One of them was minor in expense. Do you recall that definition? 25

1 Α. Yes. 2 Ο. An -- an item minor in expense. Would you consider zero to be minor in expense? 3 4 I don't think there is an expense, so it Α. couldn't be minor. 5 6 Ο. Okay. Thank you. 7 JUDGE DIPPELL: Is there redirect from Public Counsel? 8 9 MR. CLIZER: I guess I just have one hopefully short thing. 10 11 REDIRECT EXAMINATION BY MR. CLIZER: 12 When Hall was discussing page 14 of your 0. Direct Testimony, lines 1 through 3, I just want to 13 dig into that a little bit. When Spire does a 14 15 replacement, what do they do, as you understand it? 16 Α. Specifically what type of replacement? 17 Are we talking main or are we talking --Let's say main. When -- when Spire 18 0. replaces a main, what is the process they go through 19 20 as you understand it? There's an engineering analysis and 21 Α. design to draw and map how the replacement's going to 22 23 occur. There's also analysis or selection of what pipe that will replace. Then there is the in the 24 field, actually going out and performing the work, 25

which I have not toured the MGE sections. I just was 1 2 at Spire East in the 2016 cases. And they were using a bore machine at the one location and then the other 3 4 location was an open trench in Dogtown, if I recall 5 correctly. 6 0. Is Spire putting new pipe in the ground 7 to replace old pipe? Is that not what's happening 8 here? 9 Α. Yes. And can you assign a cost to that new 10 Q. pipe? 11 12 That would be the cost that they are Α. seeking through this ISRS process. 13 So there's a cost to replace pipe 14 Q. regardless of whether or not it's cheaper to re-use 15 versus replace? 16 17 Α. Yes. These ISRS filings are not zeroes. That is all. 18 0. JUDGE DIPPELL: Okay. Mr. Robinett, are 19 20 you still available tomorrow or --21 THE WITNESS: Yes. JUDGE DIPPELL: -- are you planning to be 22 23 here? 24 THE WITNESS: Just Friday I can't. JUDGE DIPPELL: Okay. Well, I think that 25

1 that's going to conclude the testimony for today, but 2 I'm not going to release you completely in case in conjunction with the final item there are more 3 questions, or if I completely messed up some of the 4 5 Commission questions and they should want to ask you 6 something else tomorrow. THE WITNESS: Understand. Thank you. 7 8 JUDGE DIPPELL: All right. But I think 9 that is going to conclude for today. 10 Mr. Pendergast? 11 MR. PENDERGAST: Yes, Your Honor. I know 12 that Chairman Silvey asked about the capitalization percentages in the rate case. And I believe that our 13 witness indicated that it was around 55 percent 14 15 capitalized. But I don't think that's a controversial set of figures and if it would be helpful to file a 16 17 late-filed exhibit or something that shows what the 18 capitalization percentage was in Spire East and Spire West, we think it's sixty-twenty-three for Spire West 19 20 and fifty-four-thirty-three for LAC, but we could verify that with the parties if that would be helpful. 21 JUDGE DIPPELL: I think it would since it 22 23 was of interest to the Chairman, but only if there are no objections to that information, so. 24 25 MR. CLIZER: No objection.

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1 JUDGE DIPPELL: Okay. If you would like 2 to go ahead and maybe just prepare a short exhibit --3 MR. PENDERGAST: Okay. JUDGE DIPPELL: -- with those numbers on 4 5 it and then we can deal with that tomorrow. 6 MR. PENDERGAST: Okay. Thank you. 7 JUDGE DIPPELL: I appreciate that. All I -- is there anything else that we need to 8 right. 9 discuss today? 10 MS. SHEMWELL: What time in the morning? JUDGE DIPPELL: 8:30 is that -- okay. 11 We 12 will start up again tomorrow at 8:30. And I would ask if I could get copies for the Commissioners who 13 weren't here of Exhibits 102, 103, 202 through 205. 14 If I could -- if you could actually bring paper copies 15 for myself and all the Commissioners. 16 17 MR. CLIZER: Would you like those 18 tomorrow or --19 JUDGE DIPPELL: Yeah. Tomorrow is fine. 20 MR. IRVING: I can --21 JUDGE DIPPELL: Okay. If you have them, I'll take them now. But we can do that off the 22 23 record. So if there's nothing else, then we will 24 adjourn for the day and return at 8:30 in the morning. 25 Let's go ahead and go off the record.

1	(Exhibits 1, 2, 3 and 4 were marked for						
2	identification.)						
3	(WHEREUPON, the hearing was adjourned						
4	until April 4, 2019 at 8:30 a.m.)						
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2	CERTIFICATE OF REPORTER
3	
4	I, Tracy Thorpe Taylor, CCR No. 939, within the
5	State of Missouri, do hereby certify that the
6	testimony appearing in the foregoing matter was duly
7	sworn by me; that the testimony of said witnesses was
8	taken by me to the best of my ability and thereafter
9	reduced to typewriting under my direction; that I am
10	neither counsel for, related to, nor employed by any
11	of the parties to the action in which this matter was
12	taken, and further, that I am not a relative or
13	employee of any attorney or counsel employed by the
14	parties thereto, nor financially or otherwise
15	interested in the outcome of the action.
16	2001 21 20100
17	Sun and an a sougher
18	Tracy Thorpe Taylor, CCR
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