

2. Late Fee/Reconnect Fee Overcharges

- a. Should interest be applied to the refund of late fee/reconnect fee overcharges?
 - i. If so, at what rate?
- b. Over what period of time should those amounts be returned to customers?

Busch - Staff
Rose – Staff
Roth – OPC
Menke – Emerald Pointe

3. Customer Deposits

- a. Over what period of time should deposits be returned to customers?

Busch – Staff
Rose – Staff
Roth – OPC
Menke – Emerald Pointe

4. Hollister Sewage Treatment Expense

- a. What amount of expense related to the sewage treatment performed by the City of Hollister should be recovered in rates?

Johansen – Emerald Pointe
Busch – Staff
Roth – OPC

5. Legal Fees

- a. What amount of the Company’s legal fees should be recovered in rates?

Johansen – Emerald Pointe
Rose – Staff
Roth – OPC

6. Rate Case Expense

- a. What are the appropriate expenses to be included as rate expense in this case?

Johansen –Emerald Pointe
Rose – Staff
Roth – OPC

7. Capital Structure

- a. Should the capital structure of the Company for ratemaking purposes be:
 - 1) a structure that treats the Company as one entity or 2) a structure that considers the water and sewer operations of the Company separately?

Marevangopo – Staff
Robertson – OPC

8. Rate of Return/Return on Equity

- a. What is the appropriate cost of equity for the Company?
- b. What is the appropriate methodology for estimating small water and sewer companies' rates of return?

Menke – Emerald Pointe
 Marevangepo - Staff
 Murray – Staff
 Robertson – OPC

9. CIAC Reserve – Customer Fees

- a. What is the appropriate amount of CIAC Reserve to book for customer fees?

Hanneken – Staff
 Robertson – OPC

10. Plant-Related Balance Update Period

- a. Through what period should the plant-related balance be updated?

Hanneken – Staff
 Robertson - OPC

Order of Cross-Examination

Company Witnesses:	Staff Witnesses/Rate Case Issues:	Staff Witnesses/Refund Issues:	Public Counsel Witnesses:
Staff	Company	OPC	Staff
OPC	OPC	Company	Company

WHEREFORE, Staff, Emerald Pointe, and Public Counsel hereto jointly tender this *Joint List of Issues, Order of Witnesses, Order of Cross-Examination, and Order of Opening Statements.*

/s/ Amy E. Moore

Amy E. Moore
Legal Counsel
Missouri Bar No. 61759

Attorney for the Staff of the
Missouri Public Service Commission
P. O. Box 360
Jefferson City, MO 65102
(573) 751-4140 (Telephone)
(573) 751-9285 (Fax)
amy.moore@psc.mo.gov

/s/ Christina L. Baker

Christina. Baker
Deputy Public Counsel
Missouri Bar No. 58303

Attorney for Office of the Public Counsel
P O Box 2230
Jefferson City, MO 65102
(573) 751-5565 (Telephone)
(573) 751-5562 (Fax)
christina.baker@ded.mo.gov

/s/ Dean L. Cooper

Dean L. Cooper
Missouri Bar No. 36592

Attorney for Emerald Pointe Utility Company
Brydon, Swearngen & England P.C.
P.O. Box 456
312 E. Capitol Avenue
Jefferson City, MO 65102
(573) 635-7166
dcooper@brydonlaw.com

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed with first-class postage, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 3rd day of May, 2013.

/s/ Amy E. Moore