Exhibit No.: Issue(s): Witness/Type of Exhibit: Sponsoring Party: Case No.:

Public Interest Roth/Surrebuttal Public Counsel WA-2019-0299

SURREBUTTAL TESTIMONY

OF

KERI ROTH

Submitted on Behalf of the Office of the Public Counsel

CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.

CASE NO. WA-2019-0299

**

**

Denotes Confidential Information that has been redacted

September 23, 2019

NON-PROPRIETARY

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of the Application of) Confluence Rivers Utility Operating) Company, Inc., for Authority to Acquire) Certain Water and Sewer Assets and for a) Certificate of Convenience and Necessity)

Case No. WA-2019-0299

AFFIDAVIT OF KERI ROTH

STATE OF MISSOURI)	
)	SS
COUNTY OF COLE)	240

Keri Roth, of lawful age and being first duly sworn, deposes and states:

1. My name is Keri Roth. I am a Public Utility Accountant III for the Office of the Public Counsel.

2. Attached hereto and made a part hereof for all purposes is my surrebuttal testimony.

3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

Keri Roth

Public Utility Accountant III

Subscribed and sworn to me this 23rd day of September 2019.



JERENE A. BUCKMAN My Commission Expires August 23, 2021 Cole County Commission #13754037

Jerene A. Buckman Notary Public

My Commission expires August 23, 2021.

		SURREBUTTAL TESTIMONY
		OF
		KERI ROTH
		CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.
		CASE NO. WA-2019-0299
1	I.	INTRODUCTION
2	Q.	Please state your name and business address.
3	A.	Keri Roth, P.O. Box 2230, Jefferson City, Missouri 65102-2230.
4	Q.	By whom are you employed and in what capacity?
5	А.	I am employed by the Missouri Office of the Public Counsel ("OPC") as a Public Utility
6		Accountant III.
7	Q.	On whose behalf are you testifying?
8	A.	I am testifying on behalf of the OPC.
9	Q.	What is the nature of your duties at the OPC?
10	A.	My duties include performing audits and examinations of the books and records of public
11		utilities operating within the state of Missouri. I have performed audits in water, sewer,
12		electric and gas cases and have performed audits or accounting analysis in acquisition cases,
13		complaint cases, and rate cases.
14	Q.	Please describe your educational background.
15	А.	I graduated in May 2011 from Lincoln University in Jefferson City with a Bachelor of Science
16		Degree in Accounting.
17	Q.	 Please describe your educational background. I graduated in May 2011 from Lincoln University in Jefferson City with a Bachelor of Science Degree in Accounting. Have you received specialized training related to public utility accounting?

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Yes. In addition to being employed by the OPC since September 2012, I have also attended A. the NARUC Utility Rate School held by Michigan State University.

Q. 3 Have you previously filed testimony before the Missouri Public Service Commission ("Commission" or "PSC")? 4

- A. Yes. Please refer to Schedule KNR-1, attached to this testimony, for a listing of cases in 6 which I have submitted testimony.
- 7 What is the purpose of your surrebuttal testimony? Q.
- 8 A. The purpose of my surrebuttal testimony is to respond to the rebuttal testimony of Lake Perry 9 Lot Owners Association ("Association") witnesses Mr. Rick Francis, Mr. Richard DeWilde, 10 Mr. Chad Sayre, and Mr. Glen Justis regarding the issue of public interest.
- Q. What is the conclusion all Association witnesses have in common? 11
- The sale of the Port Perry Service Company ("Port Perry") water and sewer systems to 12 A. Confluence Rivers Utility Operating Company, Inc. ("Confluence") is detrimental to the 13 public interest.¹ 14
- 15 Q. Do you agree with the conclusion determined by the Association witnesses?
- 16 A. Yes.

Why do you agree? 17 Q.

For several reasons. The lot owners of the Association do not wish to have the water and A. 18 19 sewer systems sold to Confluence, the Association has made great attempts to show they are 20 another viable alternative to purchase the water and sewer systems, and the operating expenses

¹ Rick Francis, Rebuttal Testimony, page 3, lines 3 - 4; Richard DeWilde, Rebuttal Testimony, page 3, lines 12 - 413; Chad Sayre, Rebuttal Testimony, page 2, line 22 through page 3, lines 1 – 2; Glen Justis, Rebuttal Testimony, page 4, lines 2 - 4

under Confluence would be much higher than under the Association. Reasons described here are further explained throughout my testimony.

II. PUBLIC INTEREST

Q. Association witness, Mr. Francis, who is the State Representative for District 145, explains in his rebuttal testimony that just because Confluence is capable of operating the water and sewer systems, does not mean it is in the public interest for them to do so.² Do you agree?

A. Yes. The Association has formed a not-for-profit, Lake Perry Service Company ("LPSC"), with anticipation to purchase the water and sewer systems from Port Perry. The Association/LPSC has taken great steps to prove that they are also capable of operating the systems, as well as it is in the public interest for LPSC to purchase the systems.

Q. What steps has the Association/LPSC taken?

A. Association witness, Mr. DeWilde, explains in his rebuttal testimony that the following actions were taken by the Association to do its due diligence on whether it could undertake the acquisition: 1) developed an engineering review, 2) developed a business plan, 3) solicited and obtained a bank financing commitment, 4) solicited and obtained commitments for initial seed money, and 5) formed the not-for-profit LPSC.³

Q. State Representative, Mr. Francis, states in his rebuttal testimony, "I would find it abhorrent to anticipate that the Missouri state government would force the citizens of the state of Missouri to take a service they do not want."⁴ Do you agree?

² Rick Francis, Rebuttal Testimony, page 4, lines 21 – 22

³ Richard DeWilde, Rebuttal Testimony, pages 5 – 7

⁴ Rick Francis, Rebuttal Testimony, page 5, lines 10 – 12

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 A. Yes. The lot owners of the Association clearly do not want Confluence to purchase the Port Perry systems based on the steps that have been taken to attempt to purchase the systems themselves and show they are capable of operating and maintaining the systems at a much lower cost than Confluence.⁵ Petitions have also been signed by the lot owners opposing the sale of the systems to Confluence. See attached Schedule KNR-2.

Q. Please describe the bank financing commitment received by the Association/LPSC.

A. As described in Mr. DeWilde's rebuttal testimony, First State Community Bank provided a commitment letter on May 3, 2019 for a \$300,000 loan secured by a \$300,000 three-year Certificate of Deposit ("CD") to be purchase at the bank. The CD will be secured by members of the Association. Fixed interest rates of 3.65% and 4.45% were provided by the bank at the time of the letter.

Q. Has Confluence's parent company, CSWR LLC ("CSWR"), or any affiliate ever obtained traditional bank financing in past cases?

A. No. It is my understanding that CSWR, nor any affiliate, has ever been able to obtain traditional bank financing⁶ due to the process of setting up a new holding company each time systems are purchased, which has no assets and no history of reinvestment to facilitate the sale of equity.⁷ The owners of CSWR have never been willing to put up personal collateral⁷ to secure traditional bank financing,⁸ which has repeatedly harmed customers in the past with extremely high interest rates of 14%, which began with Confluence's affiliate Hillcrest Utility Operating Company, Inc.⁹ Confluence affiliate, Raccoon Creek Utility Operating Company, Inc., also proposed an interest rate of 14%¹⁰ to be included in rates, however, the *Stipulation*

⁵ Glen Justis, Rebuttal Testimony, page 19, lines 12 – 13

⁶ Schedule KNR-3, Case numbered WR-2016-0064, Hearing Transcript Volume 2, page 113, lines 23 – 25, and page 114

⁷ Schedule KNR-4, Missouri Court of Appeals Western District, Case No. WD81661, OPC Brief, pages 8 - 9

⁸ Schedule KNR-5, Case numbered WR-2017-0259, Hearing Transcript Volume 4, page 426, lines 1 - 6

⁹ Case Numbered WR-2016-0064, Report and Order, page 28

¹⁰ Case numbered SR-2016-0202, Josiah Cox, Direct Testimony, page 31, lines 19 – 23, and page 32, lines 1 – 3

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and Agreement approved by the Commission was ultimately silent on the cost of debt rate. Confluence affiliate, Elm Hills Utility Operating Company, Inc. ("Elm Hills") requested an interest rate of ** **¹¹ in its application which was ultimately approved when the *Nonunanimous Stipulation and Agreement* between Staff and Elm Hills was approved by the Commission.¹² Confluence affiliate, Indian Hills Utility Operating Company, Inc., also requested a 14% cost of debt rate, which was ultimately rejected by the Commission.¹³

Q. Do you believe the Association/LPSC is capable of operating and maintaining the systems?

A. Yes. As described in Mr. DeWilde's rebuttal testimony, employees of Perry County Land Company, Inc., which manages the day-to-day operations of the Association, already help with water and sewer maintenance from time to time.¹⁴ The Association/LPSC has also received commitment letters from several individuals and organizations willing to provide operating services to LPSC,¹⁵ which includes a certified water and wastewater operator currently working in the same capacity with Port Perry.¹⁶

15Q.Mr. DeWilde described in his rebuttal testimony a number of reasons the application16filed in case numbers WM-2018-0116 and SM-2018-0117, to acquire Port Perry17previously, would be detrimental to the public interest. The reasons described consisted18of an excessive purchase price, past financing arrangements, and extreme rate increases

¹¹ Case Numbered SA-2017-0150, Application, Appendix L-HC

¹² Case Numbered SA-2017-0150, Order Approving Stipulation and Agreement, Granting CCN and Transfer of Assets; OPC did not object to the cost of debt in this rate since the parties were able to agree to different terms regarding the prepayment penalty.

¹³ Case Numbered WR-2017-0259, Report and Order, page 50; the Commission approved a cost of debt rate of 6.75%

¹⁴ Richard DeWilde, Rebuttal Testimony, page 4, lines 5 – 9

¹⁵ Richard DeWilde, Rebuttal Testimony, page 9, lines 2 – 14

¹⁶ Richard DeWilde, Rebuttal Testimony, Schedule RD-7 page 6

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in other acquired communities.¹⁷ Do you believe those same reasons apply in the current case?

**¹⁸ is excessive compared Yes. I am concerned Confluence's purchase price of ** 3 А. to Staff's calculated rate base of \$58,133,¹⁹ as of March 31, 2019. Staff has made no 4 recommendation to prevent Confluence from requesting an acquisition premium in a later rate 5 6 case, as typically done in the past. Confluence witness, Mr. Josiah Cox, explains in his direct testimony that Confluence disagrees with Staff's calculated rate base, however, since it 7 appears Staff is only providing this number as an estimate and it appears a different rate base 8 9 value can be argued in a future case, Staff's recommendation is acceptable to Confluence at this time.²⁰ 10

CSWR/Confluence has also not disclosed any new financing arrangements for future improvements described in its current application. While financing may not be requested in the current case, it would be beneficial for CSWR/Confluence to be transparent with this information, just as the Association/LPSC has done regarding its financing commitment of future improvements.

Lastly, the Association/LPSC believes it can maintain operating and maintenance expenses at a much lower cost.⁵ Confluence has already recently filed a rate case with respect to its operations and maintenance expense for systems acquired approximately three to five months ago. This request could cause increases ranging from 52.29% to 1,078.58%. Schedule KNR-6 shows potential rate increases. These rate increases reflect increases in Confluence's operations and maintenance which is the largest portion of the request at approximately

¹⁷ Richard DeWilde, Rebuttal Testimony, page 5, lines 1-7

¹⁸ Confluence Rivers Utility Operating Company, Inc. Application, Confidential Appendix A

¹⁹ Natelle Dietrich, Direct Testimony, Schedule ND-d2, page 7

²⁰ Josiah Cox, Direct Testimony, page 15, lines 14 – 25, and page 16, lines 1 – 8

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57.2%,²¹ and increases for customer service, administrative and general, insurance expense, as well as initial investment into the systems and a fair return on rate base.²²

Q. Mr. DeWilde explained his concerns in rebuttal testimony regarding Confluence's claim of having economies of scale.²³ Do you share those same concerns with Mr. DeWilde?

A. Yes. CSWR Missouri affiliates have approximately 1,652 water customers and 1,762 sewer customers in total.²⁴ However, in a recent meeting held on July 31, 2019, between CSWR, Missouri Public Service Commission Staff ("Staff"), and OPC, regarding the filing of a rate case for Confluence, CSWR indicated they had no intention in the near future to simultaneously file rate cases for affiliates to review allocation factors or potential rate consolidation amongst Missouri affiliates. Therefore, Confluence's claim of having economies of scale is very misleading, as Confluence's current customer count is approximately 548 water customers and 595 sewer customers.²⁵

Q. Mr. DeWilde also describes in his rebuttal testimony that the Association has concerns as a community, such as profits benefiting investors or owners outside of the community, and possibly not spent in the state of Missouri at all.²⁶ Do you believe this is a valid concern?

A. Yes. In case numbered SM-2017-0150, Elm Hills Utility Operating Company, Inc., an
affiliate of CSWR and Confluence, filed a *Notice* on November 29, 2018, attached as
Schedule KNR-7, which states,

"2. Elm Hills hereby provides notice that Sciens Capital Management LLC has formed an investment entity named U.S. Water Systems, LLC, which has purchased 100% of the ownership interests in affiliates First Round

²¹ Schedule KNR-6

²² Case numbered WR-2019-0053, Notice of Request, filed 8/29/2019

²³ Richard DeWilde, Rebuttal Testimony, page 12, lines 4 - 8

²⁴ PSC 2018 Annual Report, Cases numbered SA-2018-0313 and WM-2018-0116

²⁵ Case Numbered WM-2018-0116, Unanimous Stipulation and Agreement, Appendix A

²⁶ Richard DeWilde, Rebuttal Testimony, page 12, lines 11 - 12

> CSWR, LLC, Central States Water Resources, Inc., and Fresh Start Venture LLC."

Sciens Capital Management, LLC has offices located in New York, London, and Guernsey, so it is highly likely that profits benefiting investors or owners outside of the community will not be spent in the state of Missouri at all.

Q. Other concerns described in Mr. DeWilde's testimony include impacted property values, improvements to community development being placed on hold, and property owners threatening to leave, all due to extreme high rates if purchased by Confluence.²⁷ Do you also believe these are valid concerns?

Yes. All of these would negatively impact the economic development of, what has been A. described by lot owners at the local public hearing, a growing community in Missouri.²⁸ The water and sewer systems are not distressed systems with violations, but do need improvements,²⁹ which would still occur if purchased by the Association/LPSC, but at a much lower cost. Association witness, Mr. Sayre, states in his rebuttal testimony, "Most of these improvements could be managed and/or performed by existing HOA staff and local contractors over time as part of a 5 to 10 year owner supervised plan."³⁰ LPSC's current business plan proposes only \$40,000 in near-term repairs, improvements, and system analyses.³¹ The remaining estimated investment of approximately \$630,000 would be performed in future years.³¹ This would positively impact the local community and Missouri's economic development. The business plan of spreading out investment over a number of years is not a plan which has been proposed in the past by CSWR or any affiliate.

²⁷ Richard DeWilde, Rebuttal Testimony, page 12, lines 15 - 18 and page 13, lines 1 - 2

²⁸ Local Public Hearing Transcript, page 19, lines 7 – 13, page 32, lines 5 – 9, page 45, lines 1 – 3, page 76, lines 17 - 18, page 99, lines 10 - 14 ²⁹ Chad Sayre, Rebuttal Testimony, page 3, lines 11 - 12 and 14 - 16, and page 4, line 8

³⁰ Chad Sayre, Rebuttal Testimony, page 3, lines 26 – 28

³¹ Glen Justis, Rebuttal Testimony, page 8, lines 8 – 10

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Q. Association witness, Mr. Sayre, states in his rebuttal testimony, "In my experience it is not uncommon for IOUs to attempt to over-invest by either "gold-plating" what would otherwise be legitimate projects and/or investing in projects that are not actually 3 necessary."32 Has this been a recent concern with another affiliate of Confluence?

5 Yes. In case number WA-2019-0185, Mr. Anthony Soukenik provided rebuttal testimony, A. 6 attached as Schedule KNR-8, regarding the termination of an agreement to sell a water and sewer system to Confluence affiliate Osage Utility Operating Company, Inc. ("Osage"), 7 which stated, "Additionally, the improvements discussed by Osage Utility Operating 8 Company, Inc. include items that are not required by the Missouri Department of Natural 9 Resources ("DNR"); again adding to the costs that would be recovered though future rates."33 10 Mr. Soukenik also stated, "By seeking the rate base adjustment and acquisition premium, 11 Osage Utility Operating Company, Inc. sought to increase rates beyond what is required to 12 make the needed improvements to the systems."³⁴ Whether or not Mr. Soukenik's concerns 13 are correct, the fact that both Mr. Soukenik and Mr. Sayre have raised similar arguments in 14 15 two separate cases filed by CSWR affiliates, Osage and Confluence, presents an issue that merits close attention by the Commission. 16

0. Mr. Wilde states in his rebuttal testimony, "Their testimony relates primarily or 17 exclusively to their capability. Assuming they are capable, capability is not enough to 18 determine whether this transaction is not detrimental to the public interest."³⁵ Do you 19 20 agree?

Yes. The promotion of public interest is the fifth Tartan Energy Criteria reviewed by Staff in A. Certificate of Convenience and Necessity ("CCN") application cases. Staff's memorandum explains that when positive findings are made regarding the four other Tartan Energy Criteria,

³² Glen Justis, Rebuttal Testimony, page 13, lines 17 – 19

³³ Schedule KNR-8, Case numbered WA-2019-0185, Anthony Soukenik, Rebuttal Testimony, page 5, lines 2 - 5

³⁴ Schedule KNR-8, Case Numbered WA-2019-0185, Anthony Soukenik, Rebuttal Testimony, page 4, lines 16 – 23, and page 5, line 1

³⁵ Richard DeWilde, Rebuttal Testimony, page 13, lines 5 – 7

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then most instances will support a finding that the CCN application will not be detrimental to the public.³⁶ Mr. Wilde is correct in stating capability is not enough to determine public interest, especially when a cheaper option is available and, not only willing, but *wants* to purchase the water and sewer systems.

Q. State Representative, Mr. Francis, states in his rebuttal testimony the, "Commission must take the lot owners concerns and their efforts in establishing a not-for-profit corporation to provide for sewer and water operations seriously."³⁷ Do you agree?

Yes. Even though there is not a sale agreement in front of the Commission between Port 8 A. 9 Perry and the Association/LPSC, this does not mean the Commission should ignore another viable option. As part of Staff's review, Staff looks at whether other utilities are available to 10 provide similar service.³⁸ However, Staff seems to ignore the fact that there is another 11 available utility to provide similar service. Staff explains, "There is no proposal before the 12 Commission for PPSC to sell and transfer its assets to the Association, and to Staff's 13 knowledge there is no contract for sale that exists or is being developed between PPSC and 14 the Association."39 There is another utility available and willing to purchase and operate the 15 assets of Port Perry. The Commission will not see a case filed between Port Perry and the 16 Association/LPSC, because the owners of Port Perry have been advised by the CSWR 17 attorney to not speak to the Association about the sale.⁴⁰ However, a sale agreement has been 18 drafted by the Association/LPSC, attached to Mr. DeWilde's rebuttal testimony, and could be 19 20 discussed and an application filed before the Commission, if Confluence's application is denied. 21

Throughout this case, Confluence has attempted to cut off communication with lot owners regarding the sale, which raises a concern regarding Confluence's ability to communicate with

³⁶ Natelle Dietrich, Direct Testimony, Schedule ND-d2, page 6

 $^{^{37}}$ Rick Francis, Rebuttal Testimony, page 3, lines 15 - 16

³⁸ Natelle Dietrich, Direct Testimony, Schedule ND-d2, page 5

³⁹ Natelle Dietrich, Direct Testimony, Schedule ND-d2, page 6

 $^{^{40}}$ Richard DeWilde, Rebuttal Testimony, page 11, lines 6-19

lot owners if the application is approved. Confluence has also objected to the request for a local public hearing, which would have, if granted, silenced future potential customers of their opinions. This also raises concerns of Confluence's ability to communicate with customers and Confluence's lack of care regarding customer concerns. Lastly, Confluence did not object, but disagreed with the Association's request to change the time of the local public hearing to better accommodate customers to be able to attend. Operating a utility in this manner is a poor way to provide service to customers and is contrary to the public interest.

It has also been indicated in this case that the testimony of the witnesses of Confluence are less than credible. On September 20, 2019, the Association filed *Lake Perry Lot Owners Association's Motion to Strike and For Other Sanctions* ("Motion to Strike"). The Association is seeking to strike portions of the direct testimonies of Confluence witnesses, Mr. Josiah Cox and Mr. Todd Thomas. As explained in the Association's Motion to Strike, Mr. Cox stated in direct testimony:

"All the systems lack the financial, technical, and/or managerial capacity needed to provide safe and reliable water or sewer service. Page 11, lines 1 - 2."

However, as explained in the Association's Motion to Strike, at a town hall meeting held by the Association on September 5, 2019, Mr. Yamnitz, current President of Port Perry, made the following representation:

"Port Perry Service Company is capable of and has maintained and operated the systems in a safe and adequate manner."

This representation made by Mr. Yamnitz clearly contradicts what Mr. Cox has stated in testimony.

As explained in the Association's Motion to Strike, Mr. Cox also stated in direct testimony:

"Due to their lack of utility experience and inability to make the investments necessary to upgrade its systems, Port Perry has included it is in the best

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	Case No. WA-2019-0299
1 2	interest of the Company and its customers to sell the systems to a qualified operator. Page 11, lines $14 - 17$."
3	However, as explained in the Association's Motion to Strike, at a town hall meeting held by
4	the Association on September 5, 2019, Mr. Yamnitz made the following representation:
5 6 7	"Port Perry Service Company did not seek Confluence Rivers out to sell the Port Perry Service Company water and sewer systems, but Confluence Rivers sought Port Perry Service Company out to purchase the systems."
8	Mr. Cox's statement in direct testimony seems to speak on behalf of Port Perry, indicating
9	Port Perry does not believe the Association/LPSC to be a qualified operator.
10	As explained in the Association's Motion to Strike, Mr. Cox also stated in direct testimony:
11 12 13	"Confluence Rivers is fully qualified, in all respects, to own and operate the systems to be acquired and to otherwise provide safe and adequate service – something that is not present at the current time. Page 16, lines $15 - 18$."
14	However, as explained in the Association's Motion to Strike, at a town hall meeting held by
15	the Association on September 5, 2019, Mr. Yamnitz made the following representation:
16 17 18 19	"Port Perry has four additional offers to purchase the water and sewer systems at this time. If the Commission denies the Application filed by Confluence Rivers, it may or may not consider other offers. <u>It is more than capable of</u> <u>continue to operate the water and sewer systems</u> ."
20	Emphasis added.
21	Once again, it has been indicated that Mr. Cox's statements in direct testimony are not
22	credible, by indicating that safe and adequate service is not present at this time at Port Perry,
23	however, the president of Port Perry indicates they are fully capable to continue operating the
24	systems and has done so in a safe and adequate manner.
25	Several concerns described through this testimony appear to have a connection: 1) The
26	contradictory statements between Mr. Cox and Mr. Yamnitz, the current owner of the system,

2) CSWR's attempt to cut of communication with the lot owners through its objection to a local public hearing, 3) CSWR's attorney advising the current owners of Port Perry to not speak to the Association about the sale of the systems,⁴⁰ and 4) Mr. James A. Beckemeier, attorney for CSWR, sending a letter to Mr. DeWilde, ordering him to stop interfering with CSWR's contractual agreement with Port Perry. CSWR has made several attempts to stop communication with the Association members and the current owners of the systems. As previously stated, operating a utility in this manner is a poor way to provide service to customers and is contrary to the public interest.

The Commission should deny Confluence's application, because it is detrimental to the public interest, since there is another cheaper and capable option, with more transparency, attempting to purchase the water and sewer systems. As Mr. DeWilde states in his rebuttal testimony, "The Commission will gain experience in these alternatives for making judgements in future cases and the citizens will be rewarded for their efforts by maintaining their water and sewer services within their control."⁴¹

- 15 Q. Does this conclude your surrebuttal testimony?
- 16 A. Yes.

⁴¹ Richard DeWilde, Rebuttal Testimony, page 14, lines 5-8

CASE PARTICIPATION OF KERI ROTH

Company Name		Case No.
Empire District Electric Company		ER-2012-0345
Emerald Pointe Utility Company		SR-2013-0016
Lake Region Water & Sewer Company	<i>Y</i>	WR-2013-0461
Summit Natural Gas of Missouri, Inc.		GR-2014-0086
Hickory Hills Water & Sewer Company	y, Inc.	WR-2014-0167/SR-2014-0166
Empire District Electric Company		ER-2014-0351
Laclede Gas Company		GO-2015-0178
Missouri Gas Energy		GO-2015-0179
Missouri American Water Company		WR-2015-0301
Empire District Electric Company		ER-2016-0023
Hillcrest Utility Operating Company, I	nc.	WR-2016-0064
Raccoon Creek Utility Operating Com	pany, Inc.	SR-2016-0202
Moore Bend Water Utility, LLC		WC-2016-0252
Terre Du Lac Utilities Corporation		WR-2017-0110
Indian Hills Utility Operating Compan	y, Inc.	WR-2017-0259
Missouri American Water Company		WR-2017-0285
Gascony Water Company		WR-2017-0343
Liberty Utilities (Midstates Natural Ga	s) Corp. D/B/A Liberty Uti	lities GR-2018-0013

Kansas City Power & Light Company	ER-2018-0145
KCP&L Greater Missouri Operations Company	ER-2018-0146
Spire Missouri, Inc.	GU-2019-0011
Osage Utility Operating Company, Inc.	WA-2019-0185



SEP 1 0 2019

TO THE MISSOURI PUBLIC SERVICE COMMISSION

Records Public Service Commission

Please take notice that the undersigned, being the owners of record of real property identified by the address below, and within the Lake Perry Subdivision, hereby state their inability to attend the Local Public Hearing set by the Missouri Public Service Commission on Tuesday, September 10, 2019 at noon. The undersigned state that they would have been able to attend an evening meeting, and in either event express their opposition to the Application in File No. WA-2019-0299.

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NAME	LAKE PERRY ADDRESS	SIGNATURE
Kevin Miller	6037 N Point ct	1/m
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NAME	LAKE PERRY ADDRESS	SIG	VATURE / d
	2191 OAK WAY - PERRYVILLE, MO 63775		
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Please take notice that the undersigned, being the owners of record of real property identified by the address below, and within the Lake Perry Subdivision, hereby state their inability to attend the Local Public Hearing set by the Missouri Public Service Commission on Tuesday, September 10, 2019 at noon. The undersigned state that they would have been able to attend an evening meeting, and in either event express their opposition to the Application in File No. WA-2019-0299.

NAME	LAKE PERRY ADDRESS	SIGNATURE
Vicki Wingertis.	1087 Port Perry Dr.	Cicke Aleinorto
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NAME	LAKE PERRY ADDRESS	SIGNATURE
KENNETH J Schumon	1087 But Pary De.	Renneth J.Schume
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NAME	LAKE PERRY ADDRESS	SIGNATURE]
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Leonard Schutz	2033 LAKE But DR	-	
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NAME	LAKE PERRY ADDRESS	SIGNATURE
Julie Satory	2122 FallMoon Ct	Que Satory
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NAME	LAKE PERRY ADDRESS	SIGNATURE
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NAME	LAKE PERRY ADDRESS	SIGNATURE
Larry Wagner	2152 fort Perry Drive	Long Liegen
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Schedule KNR-2 12/134

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NAME	LAKE PERRY ADDRESS	SIGNATURE
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Schedule KNR-2 13/134

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LAKE PERRY ADDRESS	SIGNATURE
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NAME	LAKE PERRY ADDRESS	SIGNATURE
ERIC C. HARRIS	Plat 2 Lot 211	Sa saturna
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NAME	LAKE PERRY ADDRESS	SIGNATURE
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SIGNATURE NAME ADDRESS TOTI morel 5055 Port Perry AWRENCO Ture 1055 Erie Trail ana MOSS I nindy Moss MOSS 6092 Amous Paint R. Coomer h Qelea Debra K. Coomer Daniel Sannin 21.95 Compass Cindo 609.2 Anow Print PATRICK Coomer 3055 Port Perry Dr Schumer Vais Mumer Alicia Mume 3055 Pat Penyor 2159 Heming Way Of Caselyn Woolard (anoliza Old Country Lam Dames B

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ADDRESS SIGNATURE NAME 3028 Rus Lettle Dupper Ct Sok 2001 Port Fremy DR. Rene Behrle BILL WHITAKER 2002 FORT PERRY DR. ebbie /1)HITAKER 2025 OGKWAY to Flies Robert Flieg Brinda Beasler Baslein Anda 7038 Oak Way Beasla mor lim 5132 North View Dr *latricia* Perryville MO637 and DID ST MAKU AN 5106 8 AMAM HErnande MALE Hingelita Hernandez 5/06 W/000 Perryville, MO 6086 MILKY NMY AVID FENDLE PERRYVILE, MO TADIEN 6070 Anchor A noi Ennyv: le, m Rel

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Please take notice that the undersigned, being the owners of record of real property identiaddress below, and within the

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	NAME	ADDRESS	SIGNATURE
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	Polares Neuling	1601 Hattles Last	Delores Neulling Derry will, MO. 53,025
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	ROONEY WEENER	4 <del>55 SPEER MEADERS</del> 2143Port Peru Dr PEERVILLE, Mp 63775	Rod Wenn
	Las & Julio Renard	L 1084 Port Penny Drive L'Revoyville, MD CEST75	Julie Benand V
			Les Romand
	Judy + Syl Bierman	1079 PORT PERCY DE	July Bierman
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	Kelsungtosh Mayer	2.197 Portleny Dr.	Kilony Knys
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Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Gillity Operating Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Concernation of Concernation ("Port Perry Case"), and request the Commission deny said Application.

NAME ADDRESS **TRE** 2749 Port Peny pr. Shene Latambose Penyulles mg 6375 Fggemeye 2149 Port Paru Jonathan Eggenreter Penyulle, MD 63 2114 Sheltered 4 Perruelle No 6377. 5026 Port Perry Dr Perryville Mole 373 5057 Port Perry Dr MackeySmith Perryville, MO63775 2046 Port Pierry R Ruf Nolham Derry ille no 2156 Hemingway of Permyonille Mo 2030 Lon for For ryville mo 7020 Lake Point Dr Tinà Amberger Perryville Mo. 6373 5049 Tower Rel William & Sony 9 Perryville MO.6373 Thorne

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Please take notice that the undersigned, being the owners of record of real property ide, and within the Lake Perry Subdivision, hereby petition the Missouri Public Service Commission ("der opposition to the Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of a Operating Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Chand Necessity ("Port Perry Case"), and request the Commission deny said Application.

ADDRESS Joseph Becker Goops Lake Funtal. Jennfer Becker Perg-ile, 2003775 AnThony Galeski 2028 Oat may Perrypille, Mo 2028 Oakway Donna Galeski Perryville, MO 3020 Maple Caus Perryville, MU63775 Innifer Hotep

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Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Operating company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Ord Necessity ("Port Perry Case"), and request the Commission deny said Application.

NAME	ADDRESS	
Richard Mattingly_	1007 Port Perry DR. Perryville, mo 63775	Rig
Seanne Mattingly	1007 Port Perry BR. Perryville, 10 63 775	Attricky
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Le Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Copperating Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Central Necessity ("Port Perry Case"), and request the Commission deny said Application.

NAME	ADDRESS		
CARY & NORMA	2040 COMPAS CIRULE		,
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	PERRYVILLE, MO 63975		
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NAME	ADDRESS	-	
LINDA LOGAN	6090 Arrow Point Perryoi 11e Mo 63775	all y	/
BILL LOGAN	6090 ARROW POINT PERRYVILLE MU 63775	With	
Alan Frentzel Rhonda Frentzel	2046 Compass Cir, Perryville, MQ3775	RASEV	1
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NAME	ADDRESS			
Larry Wagner	ADDRESS 2152 Port Perry Drive . Perryville, MO 63775	Lo	<b>.</b>	V
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FILED September 10, 2019 Data Center Missouri Public Service Commission

Please take notice that the undersigned, being the owners of record of real property identicalow, and within the Lake Perry Subdivision, hereby petition the Missouri Public Service Commission ("Contratheir opposition to the Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Contratheir Operating Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Certificate and Necessity ("Port Perry Case"), and request the Commission deny said Application.

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NAME	ADDRESS	IRE
Todd Strattman	3041 Sugar Maple Ct.	Sat
Nichole Strattman	Perryville, Ho 63775	Vicittman
Andrea Bauwens	5130 North New Dr Terryville, MD 63775	and viens
CINDY Buchhoit	1072 Dorf Perry De Perryville No 63775	Comuit
Diane Bauwens	5130 North view Dr	Dianus V
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John Chappius	2131 Port Perry Dr.	
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Lease take notice that the undersigned, being the owners of record of real property idented within the Lake Perry Subdivision, hereby petition the Missouri Public Service Commission ("Composition to the Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Conferating Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Certie Necessity ("Port Perry Case"), and request the Commission deny said Application.

NAME	ADDRESS	<u> </u>
EPWARD & JANTOSIK JR	10113 LAKE PO, NT DR.	Eder . J
DUROTHY A JANTUSIK	PERRY VILLE, MO 63775	Jusik
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Please take notice that the undersigned, being the owners of record of real property identification in the Lake Perry Subdivision, hereby petition the Missouri Public Service Commission ("Commission to the Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Commissing Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Certific cessity ("Port Perry Case"), and request the Commission deny said Application.

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Dennis Alderson	2059 MARINALOOP	De V
Robin Alderson	Perryville, MO 63TT	Shold
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Please take notice that the undersigned, being the owners of record of real property identifunithin the Lake Perry Subdivision, hereby petition the Missouri Public Service Commission ("Communities to the Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Configuration Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Certific tessity ("Port Perry Case"), and request the Commission deny said Application.

NAME	ADDRESS		<b>-</b> ]
Paul Day Amy Day	Lot 14 Tunglewood Trails Permiville, MD 103775	Para	7
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NAME	ADDRESS	TURE
David Steinbecker	898 Rosebud LA	R.K.
	Perryville MO 193775 898 RosebudLn	
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	Perryville mob3775	
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Please take notice that the undersigned, being the owners of record of real property idess below, and within the J-ake Perry Subdivision, hereby petition the Missouri Public Service Commission ("Correst their opposition to Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Cars Utility Operating

Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Grs Utility Operating Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Complete and Necessity ("Port Perry Case"), and request the Commission deny said Application.

NAME	ADDRESS	HATURE
Tony G Ritter	23231 COFFALT RA ST. MARY MO 63673	potto V
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Please take notice that the undersigned, being the owners of record of real property identication, and within the Lake Perry Subdivision, hereby petition the Missouri Public Service Commission ("Contras their opposition to the Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Contrast their opposition company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Certain end Necessity ("Port Perry Case"), and request the Commission deny said Application.

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NAME	ADDRESS	TRE
Michael W. Summers	6034 North	Mammen
and the second se	Perryuille MO 63275	Y
Diane Summers	6034 North Point Ct. Perryuille Mo 63275 6034 North Point Ct Perryuille, Mo 63725	An
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^PPlease take notice that the undersigned, being the owners of record of real property idendiferess below, and within the Lake Perry Subdivision, hereby petition the Missouri Public Service Commission ("Cont, express their opposition to the Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Cattivers Utility Operating Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a CertaConvenience and Necessity ("Port Perry Case"), and request the Commission deny said Application.

	NAME	ADDRESS	IGNATURE
Robe	rt Glaub	PO. Box 275	Rut LPault
	Ira Glaub	Malden, MO, 63863 (mailing address)	Son Alaub
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Please take notice that the undersigned, being the owners of record of real property identified by address below, and within the

ke Perry Subdivision, hereby petition the Missouri Public Service Commission ("Commission"), express their opposition to ...e Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Confluence Rivers Utility Operating Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Certificate of Convenience and Necessity ("Port Perry Case"), and request the Commission deny said Application.

NAME	ADDRESS	SIGNATURE ·
Delvin Lukefahr	80096 Starboard DR	Dela
Lisa Lukefahr	8009b Starboard DR	Rioa Dukjegaen
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NAME **ADDRESS** HTURE 1087 Port Kerry Dr. Perryville, MO 63775 1041 ERIE TRAIL PERRYVILLE MULBITS 1041 ERIE TRAIL Kent Wrighter PEREMUE NO 63775 1087 Port Pervy Dr Pervy ville, Mo 63775 RECEIVED2 rate SEP 1 0 2019 Records Public Service Commission

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Please take notice that the undersigned, being the owners of record of real property identified by address below, and within the Lake Perry Subdivision, hereby petition the Missouri Public Service Commission ("Commission"), express their opposition to Applic: iton in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Confluence Rivers Utility Operating

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	NAME	ADDRESS	SIGNATURE;	·
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<u>A</u> _K	IE. GREEN	ADDRESS 1929 Weissinger Lui G3701 Cape Gerandero, Mo 1929 Weissinger Luiwest Cape Gerandero, Was Cape Gerandero, Was 63701	ann E. Aren	· ·
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## TO THE MISSOURI PUBLIC SERVICE COMMISSION

"lease take notice that the undersigned, being the owners of record of real property identified by address below, and within the alco Perry Subdivision, heroby petition the Missouri Public Service Commission ("Commission"), express their opposition to the Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Confluence Rivers Utility Operating Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Certificate of Convenience and Necessity ("Port Perry Case"), and request the Commission deny said Application.

NÁME	ADDRESS	SIGNATURE
Loena Flertge	BOIS TOWER Id Penyrille, VI Obois Lotis, Port Peny Picts	5 Denatt Flendge
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NAME	ADDRESS	SIGNATURE
Logan Stortz	ADDRESS 26 Tanglewood Trails Perryville MD 183173	Sognets of
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Please take notice that the undersigned, being the owners of record of real property identified by address below, and within the Lake Perry Subdivision, hereby petition the Missouri Public Service Commission ("Commission"), express their opposition to the Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Confluence Rivers Utility Operating Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Certificate of Convenience and Necessity ("Port Perry Case"), and request the Commission deny said Application.

NAME	ADDRESS	SIGNATURE
Kellyyamnitz	2305 Richele St.	Keelyplamnitz
Darin Yamnitz	perryville, MO U3776	
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Please take notice that the undersigned, being the owners of record of real property identified by address below, and within the Uake Perry Subdivision, hereby petition the Missouri Public Service Commission ("Commission"), express their opposition to the Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Confluence Rivers Utility Operating Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Certificate of Convenience and Necessity ("Port Perry Case"), and request the Commission deny said Application.

NAME	ADDRESS	SIGNATURE
Kodney Schremp Samanthe Schienp	7023 Lake Ho:nt. Remyv:14, mo 63775	Rodning & Seture V
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Schedule KNR-2 42/134

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NAME	ADDRESS	SIGNATURE
PATRICK SCHOMMER	2-201 OAKWAU/ LAKK PRONU PRRAYVILLA MO 63775	Latt. Show
Deborah P. Schomm	PRRAYVILLA MO 63775 (	Faling & Pillow
Deborah P. Schomm	3050 Sugar Maple Court	TS. Dan'
nandalahan karan kunon kunon menangkarang karang	ŶŎŎĨŎĸĊġĔĹŎĬĬĬŎŎŎŎŦĬŢĔĹŎŢŢġŎĬĬĬĬĬĬĬŎŎĨŎŎŎĊŎŢĸĬĬŎĊŶĿĊĸŎĊŦĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸ	a ya manaka mara ya na ya ya 1999 (An 1997) ya Canakan manana (Cana a 1972 ya 1997) ya Maraja (Cana Cana da Anada (Cana Angalayo ya Cana Anada (Cana da Cana da C
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NAME	ADDRESS	SIGNATURE
SHAININ LALLY	6046 NORTH POENT CT	
SHAWN LALLY AMY LALLY	PERRYVILLE, MO	Amy Jalle
<u> </u>		00
₽₽₽₩₽₽₽₽₽₽₽₩₩₩₽₽₽₽₽₽₽₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩	₽₽₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩	, And we we see the form for the form for the formation of the formation
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	<u>)</u>	

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## TO THE MISSOURI PUBLIC SERVICE COMMISSION

NAME	ADDRESS	SIGNATURE
ARTHUR Hill	2035 OAK WAY	Att 6 Hill
	Perryville. MO 63775	V
SUSAN STASSEK	2035 OAK WAY	Ausan Starsel
	Perryville, MO 63775	Contraction -
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NAME	ADDRESS	SIGNATURE
Patrick D. Dokan	FOIT hale Point Circle	- Paturk Wolan
energia de la companya de la company	121101121 63775	
Denise M. Dolan	7014 Lake Dint Circle	Denis M. Dof
	Perryville, Nº 63775	
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NAME	ADDRESS	SIGNATURE
TIMOTHY N. KEALEY	PLAT5 LOT 135	
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		· · · · · · · · · · · · · · · · · · ·

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NAME	ADDRESS	SIGNATURE
Larry Jenneman	2030 Oak Way	Parin . Viennence V
-Melanda Jenneman	2030 Og K Way	Melende Jenneman
NICK EMMENPORFIR	555 PCR 906 Lots303	143 V
JON Schnurbusch Robert R. PELKER	2129 Port Perry Dr 2003 PORT PERRY DR.	Jourthy V
Hoert A Hadler Janet R. Hadler	2065 Marina Loop REPRYVILLE MO 63775	Elbert AHadler Sanits R. Hadler
JUDY PETROWSKE	1083 PORT PERRY DR. RRYVILLE PE <del>FROWSKE</del> 63775	Judy Petrowske V
David WESton Lard Weston	Tanglewood TRails #09 63775	Daullest
Sordan Buerck Amber Buerk	Port Pury Dr. 2148 63775	SZR AM
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NAME ADDRESS SIGNATURE #2411 Steve Akins Camperville JIM & VIKKI RUNGE #8016 3048 Cickerd Hayden Sugar Maple Of ATHLEEN Hayden 2017 Leaward Cove Layton 7056 Lake Paint B. Brow mie ( Dr. Prinpille, ME 63775 Makina Loop 201.7 Reveryuille, MO637 MAR Epas 2056 theme Loy 2052 Pat Real MCC. Me Kin 4066 1. A. Brian Floritge Galary LN

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NAME	ADDRESS	SIGNATURE
Diane Murray	2060 Marina Lasp	Drave Ulunay
BOB MURRON	2060 Marina Loop	Ber my
BRENT STEGER	3023 PortPerry	Brent Steph
SHELLY STEGER		Shelly steps.
Jeff Preusser	2054 Port Perry	MPn V
Karen Prevsser		Baren Preuss
Store Preusser	6094 Lake Pt. Drive	Auley Preyess
Shirley Prensser	×	She Wenssen
Jagon Kinnigon	2047 Company Cin	Comm P. Man
anorela Kinnison	/	angu Kinnion
Miks Le GRAND	5114 BIG DIPPER	Mith OV
-		<i>c</i> .
MARY KIRD	5128 NORTHUISON DRIN	Mary E Kin V
Della Kathheen HILL	π49	Della X Hell V
	*	
GLENN MABLE	2031 OAK WAY	Senfuli V
Kis D. Makie	ž	Kus D. Make
FETER DALLAS	4072 Galaxy In	Ato Della
Jusi Dellas	D	Judi Della
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_ NAME	ADDRESS	SIGNATURE
Rex A. Meyr Pat Meyr	609 & omethane	Rep Allen
Speri Dost Gary Dost	11. 6095 Correct Ln	Shari Dost
Lydia Janni	Compass cucle	and the second
Tim Filer	4077 Galaxy LA.	L'FID V
Carrie Filer	<u>ner an </u>	Cami Felie
Rathy Beller RICK Keller	Tangle Lood	Kathy Heller
Denny GIALOND	- 5082 S Port Perry Dr.	Ren Jam
DIANE GILLOW		Near Hiromo
Eland Control	D-T 35-36	CHORAD TOP
ELIZABETH A TAIL		Y
Samil Aston	8005 Lake Terry	Eamly ft
Suettop	Stal.	She Kotop
Tom Course	6041 North point Court	18m Country
Lon Combras	6041 N Point OF	Loi tomtrey
Roy Fult	1053 ERIE TRAIL	Rod Sutt
Jusie Fultin	1053 EVIE TITAI	Susil Fathe

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NAME	ADDRESS	SIGNATURE
Rick Francis	2800 PCR 804 Penyville, MO 63715	Kick Frand
	Pernyville, MO 63715	
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	PERRY JILE.MO	7
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NAME	ADDRESS	SIGNATURE
RILHARD T DEWILDE	1074 PORS PERMY DRIVE	Ruiard 2 destrain.
BRENDA K DEWILDE	Perryville MO, 63775	Stender De hille
KENNERH J SCHUMER	1087 Pour Penny Drive	Ken Schumer
Disve M Siliumen	Perryville MO 63175	Diane M Schumer
Robert J Wilda	5034 Pont Prizzay De	Relit Whin
Kölen ander and	Pernyvillo Mu. 103225	
JEUL DIAKINS	2118 FUIL MOON (F Parryville, MO 631) P	Any Showkins
Tom DAVISON	2115 Port Perty Perfylle, 63775	Tal V
	( ext (110) (311)	
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HEANETH C. ROBIOSON 3014 CREATING Kanned C. Robioson PERPYINULE NO SAHDONK ROBINON PERPYINULE NO ) 	NAME	ADDRESS	SIGNATURE
SAHDENK ROBINOU PERPYULUL MA 	HENNETH C.R.D.3.	STON 3014 CREEFATO POINT PERM	Karriek C Romini
	SHADONK RODON	PERRYWILL MO	
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#### FILED September 10, 2019 Data Center Missouri Public Service Commission

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SIGNATURE NAME ADDRESS 6066 Archor Pt William Baya AN-K=11 2133 Port Peny glun. Matte RESU MEANU 11def BVID XV46Ne kaskesturne I 2729 Fulti IC GD244 C New 1221 Negot LANDINS Fort Perm-140 JULIEL 63775 Call Murk Elaw And Pory 1099 Finton, MO63026 Elain T. Durn 63775 8017B S. PORT PERRY EUZABEPH NOCAU PERRENJILE MO Willia The 5144 N. Vicas Dr. William Thess Perryville, mo 63775

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NAME ADDRESS SIGNATURE 2003 Port Perry Dr. Perryville, Mrs 63775 Shirley A. Kelker 2021 Port Perry Dr lenny_ Y WV. 7004 LAKE POINT DEIVE _____ Pam FRANK thank 209 W SI JOSEN mal 7 EVA LIPE Perrysille Mo 63775 LAKE Point Girde MIM 7010 Arourieo 5098 Big Dipper Kothy New ROBERT NEW SPR. 8 BLE DIFVER 1102 PORT PERRY OR WILLIAM & STALTRE VERRY VI LL& MD 63775 5942 Loke View Kandy Aperig 2179 Kin Flen 1 2033 Oak Way FrHZ BARTY

Schedule KNR-2 56/134

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NAME ADDRESS SIGNATURE 4807 3451 SUTTON CT "heic Henser STChorles 63301 MO 63 1624 Perryviller not h) Tutth Cape Dirandeau, Ma Aonna No 1605 Gedern Dr. Michelle MSO Columbia, IL 62736 1105 Gedern Drive Michelle M Spive Columbia, I Trustee 102236 1706 Coun hen Goewert Collinsville,-304 Traver 10 Millstadt, IL-62260 2055 Øm 2129 RIDGEDALE High Ridge Mu 63049 1670 WASHINGTON RQ OAKDALE, TIL. 62268 Voomela enar Tamela <del>sep 1 0 201</del>9 Records **Public Service Commission** 

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NAME	ADDRESS	SIGNATURE
REBECCA ESSNER	1091 PORT PERRO	Rebeccia Essoci
DENNIS ESSNER		Del En
Judy Grass	1062 Erie Trail	July Trace
Lee Ann Mattingy		Lydun Mattingly
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Manyhov Schutz	7033 LakePoint Dr	M. J. Schutty
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Roger Wilkinson	5152 Big Dipper Dr	Made 1
Carla Wilkison	2011-01-01-01-01-01-01-01-01-01-01-01-01-	
GARY LAYON	1105 POArtiERRY	Nanghants V
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Laurel Rotter	1085 A POIA LEWYDI	Huelter V
<u>George Rosier</u>	1085A PONT JEANY	Seog. J. Breg
John Bey		J. friend
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Schedule KNR-2 58/134

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NAME	ADDRESS	SIGNATURE
Michael J. Rulleolier	& 2 Cakeside Dr	- Mul Mulle
Kathleen K McKerrou	K 2 Lakeside Dr Perry Jille Mo 6373 Blot 3 Lot 11	Kodbler K Mekerm
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Schedule KNR-2 59/134

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ADDRESS	SIGNATURE
Plot 2 Lot 125	Salle
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Perryville, no 63775	
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	<u>Plot 2 Lot 125</u> 20 PCR 814 Perryville, MO 63775 11 11

Schedule KNR-2 --- 60/134

#### Signature

- From: Hood, Tyler (Tyler.Hood1@whiting-turner.com)
  - To: rtdewilde@sbcglobal.net
  - Date: Thursday, May 2, 2019, 6:21 AM CDT

# TO THE MISSOURI PUBLIC SERVICE COMMISSION

Please take notice that the undersigned, being the owners of record of reat property identified by address below, and within the Lake Peny Subdivision, hereby petition the Missouri Public Service Commission ("Commission"), express their opposition to the Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Confluence Rivers Utility Operating Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Certificate of Convenience and Necessity ("Pert Perry Case"), and request the Commission deny said Application.

NAME	ADDRESS	SIGNATURE
Tyler Hood	5051 Port Perry Drive Perryuille Mo 63775	Geglen Hoose V
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Schedule KNR⁻¹2 61/134

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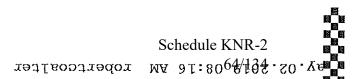
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NAME Professional	ADDRESS	SIGNATURE
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Schedule KNR-2 62/134 11

	NAME	ADDRESS	SIGNATURE
	Tim Gooman	1076 PORT PERRY DRIVE	TAS Graf.
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NAME	ADDRESS	SIGNATURE
Wm. F. Wachter	2070 Marina Loop Drive	who Wadite
Sue R. Wachter	Lake Perry Perryville, MO 63775	Sue R. Wachtie
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NAME	ADDRESS	, SIGNATURE
Himmer Munsuy	6065 Ancien Point	SI Am
	Ferminalie pro. 63715	
DENKE MUNPLY	6065 Ancien Point	Devese Marph
	Penanville two. 62775	
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Schedule KNR-2 66/134

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NAME	· ADDRESS	SIGNATURE
MARTIN A. FRANCZAL	6002 LAKEPOINT DR PERAYVILLE, MO 63775	Mal
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NAME	ADDRESS	SIGNATURE
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Angie King	Shellered Way Lot#85 Plat#2	Angie King
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NAME	ADDRESS	SIGNATURE
Derek Ciscell	1023 Pine View Ct	Schlall
Derek Cissell Semiler Cissell	1023 Piña View Ct Pavoyville MO	Soch liste gen assere
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NAME	ADDRESS	SIGNATURE
Kevin miller	8518 SKyline DR	1 the
6037 N- Point CH	8518 SK-11-2 PR St. Luis No 63123	
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NAME	ADDRESS	SIGNATURE
JERRY PEARSON	0726 S Port Perry	R-V
ROBERTA PEARSON		Koherto Peana
JERRY PEARSON	0727,07285. Bit Am	, 08-
ROBERTA PEARSON	FE28 LAF	
JERRY PEARSON	0593 BIG DIPPER Dr	95-
ROBERTA PEARSON		Polieita Leausen
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NAME; John & Beverly Smith, Current utility customers Ι

LAKE PERRY ADDRESS, 1060 Erie Trail Lake Perry

SIGNATURES! John Smith Beverly Smith aug. 2,2019

NAME	LAKE PERRY ADDRESS	SIGNATURE
DAWN M. SEABAUGH	3048 SUGARMAPLECT PERGYVILLE MOD	- Dawitzleabargh
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NAME	LAKE PERRY ADDRESS	SIGNATURE
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Mike Holtmann	147 Old Country Lane Perryville Mo. 63775	Millitut
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TO THE MISSOURI PUBLIC SERVICE COMMISSION

NAME	LAKE PERRY ADDRESS	SIGNATURE	
JON SCHNURBUSCH	Lots 129+130 Point Perry Drive	Jour Schnurtrisch S161	VEV
Sandy Schnurbusch	(current utilityuser	Jou Schnurtus 516	Anne
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NAME	LAKE PERRY ADDRESS	63175 SIGNATURE
David Conway -	LAKE PERRY ADDRESS 466 PCR 730 Perryviller Lot 8 Plat No 4 Perryvil 6	Mo Ding A. Com
/ -	Lot 8 Plat No 4 Perryvil	lemo
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NAME	ADDRESS	SIGNATURE	1
DEAN SWALLER	2043 Compass CIRCLE	1 A forment	
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NAME	ADDRESS	SIGNATURE
GARY BEINKÉ	6088 LAKE POINT DR. - PERRYUILLE MO, 63775	Jan n w
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NAME	ADDRESS	SIGNATURE
RYAN T. KISER	10048 NORTH POINT CT	Rad
RYAN J. KISER MARY N. KISER	6048 NORTH POINT CT PERAVILLE MO 63775	Ryangh Marya Ksen
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NAME	ADDRESS	SIGNATURE
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6037 N- Point C+	St. Louis Mo 63123	
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NAME	LAKE PERRY ADDRESS	SIGNATURE
Paul R. James	1104 Port Perry Dr Perryville, MO63775	Shine Richardon
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NAME	LAKE PERRY ADDRESS	SIGNATURE
Kim Jackson	5/26 Big Dipper Lare	SIGNATURE 15 P. J. J. Kimberly R. Jackson
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NAME	LAKE PERRY ADDRESS	SIGNATURE
Jerry & Caroly Da	LAKE PERRY ADDRESS 3286 PC.R 856 Geryville, Ms. MF.IA 63725-6596	Jan Na Chuly Nail
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NAME	LAKE PERRY ADDRESS	SIGNATURE
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Christy Abbott Bookman	p Pennyville, MU U3775	RADOU
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NAME	LAKE PERRY ADDRESS	SIGNATURE
Robert J. Moonier Gnuxon K. Moonier	LAKE PERRY ADDRESS 2108 Sheltered Way	Theren F. Shanin
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NAME	LAKE PERRY ADDRESS	SIGNATURE /
Rich Bohnet	Lot 2095	Ride Brhat
Con Den	MF 10B	Coul Dant V
DAVIDE. SOTO	(541	MIS/M
Robert Welker	1041	Findadam
Paula Terbrak	Lot 3002	Pauls Tubrah
FRED CANTHOR. JOY CANTHORN	J GOIS LAKE PT. DI	Jan Caulter
Kelly Ponder Chris Ponder	Platz Lot218	Kellesbarder
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Schedule KNR-2 92/134

NAME	LAKE PERRY ADDRESS	SIGNATURE
John Beck	2036 Oak Way	John Biel
Mary Beck		Mary Beck
Ruth Harmon	2069 Marina Loop	Reth Hama
David CHarmon	11 /1 1,	Dair Chann
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NAME	LAKE PERRY ADDRESS	SIGNATURE
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TO THE MISSOURI PUBLIC SERVICE COMMISSION

Records Public Service Commission

Please take notice that the undersigned, being the owners of record of real property identified by address below, and within the Lake Perry Subdivision, hereby petition the Missouri Public Service Commission ("Commission"), express their opposition to the Application in Case Nos. WA-2019-0209 and SA-2019-0300, the Application of Confluence Rivers Utility Operating Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Certificate of Convenience and Necessity ("Port Perry Case"), and request the Commission deny said Application.

NAME	ADDRESS	SIGNATURE
Deant-Lisa Schlueter	Plat-5 lot# 139	Susa C Schleuter
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NAME	ADDRESS	SIGNATURE
Robert Hacksher	1082 Por Perzy Parry ville No + 640 Tury vord	Robert Helpeler
	Ballwin 20021	· · · · · · · · · · · · · · · · · · ·
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	ADDRESS	SIGNATURE?
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Schedule KNR-2 100/134

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NAME LAKE PERRY ADDRESS SIGNATURE 7009 LAKE POINT GRED Charlen modely harlene maddox Perryville, mo 63775 7009 LAKE POINT CIRCLE HAAX PERFYVILE, MO 63775 2039 Compass Pervyuile Ms 6375 TREDL. HEIDER PLOT3 LOT16 Heiden PHILLIS J. HEIDER PLOT3 LOT 16

Schedule KNR-2 101/134

NAME SIGNATURE LAKE PERRY ADDRESS 2039 - IRCTE ompASS 6065 ANCRA PUNT rp) 6166 4092 Big Dippon KEN GiDEON SERENA GiDuon Lake Point Circle 7024 Jizabeth Harness GotoAth TT 35936 TANGLESO05 TRAIS 6002 LAKE Point De ARTY FRANCZ+K Anchon Your 7004 Rober trank North 6034 FOIN Muchae mmer iane mmers 1.087 X. KOP Sa 1889 RORTPERRYON MARGIE 01

NAME LAKE PERRY ADDRESS SIGNATURE 1002 nkerde 10 Perust LIC. Alle 110 Ω Π 7008ALAKERY. CFACCec DAN MURPH JANET MURPHY

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NAME LAKE PERRY ADDRESS BIOMATORIES MICHAEL A. SCHULTE GOG2 ARRAW AT FROSE A. SCHULTE REPAIRING MO 63775 Day Authors the Chris Hensen TT54 TANGLEWOOD Teals Alice Hensen Perryvillello 63775 Alice Ha Alice Hensen TT48 TANGLEWOOD TEals Alice Hensen Perryville Holds TT5 Are Hen- Alice Hensen Perryville Holds TT5 Are Hen- Anthony Boeger TT-21 TANGLEWOOD TEals Scott Ali Ihas TT27.28, 29,312 Tanguend Teals Diana Nilhas Perryville, MO 63775 Dia NULLON Market Molds ST5 Dia NULLON Market Molds ST5 Dia NULLON Market Molds ST5 Dian Nullon		ances water with the state and the state of the	
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NAME	LAKE PERRY ADDRESS	∧ SIGNATURE
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NAME	LAKE PERRY ADDRESS	/ A SIGNATURE
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NAME	LAKE PERRY ADDRESS	SIGNATURE
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NAME	LAKE PERRY ADDRESS	SIGNATURE
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NAME	LAKE PERRY ADDRESS	SIGNATURE
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NAME	LAKE PERRY ADDRESS	SIGNATURE
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NAME	LAKE PERRY ADDRESS	SIGNATURE
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NAME	LAKE PERRY ADDRESS	SIGNATURE
Joseph B Byrnt Janue R Byrnt	2062 Marina 200p	Youth Bogh
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NAME	LAKE PERRY ADDRESS	SIGNATURE
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Schedule KNR-2 118/134

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NAME LAKE PERRY ADDRESS SIGNATURE Tanglewood Trail Lot # 7, Cyrrent Lot # 7, Cyrrent Chad Terry Dana Terry Schedule K/SR-2

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NAME	LAKE PERRY ADDRESS	SIGNATURE
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TO THE MISSOURI PUBLIC SERVICE COMMISSION

Please take notice that the undersigned, being the owners of record of real property identified by address below, and within the Lake Perry Subdivision, hereby petition the Missouri Public Service Commission ("Commission"), express their opposition to the Application in Case Nos. WA-2019-0299 and SA-2019-0300, the Application of Confluence Rivers Utility Operating Company, Inc., for Authority to Acquire Certain Water and Sewer Assets and for a Certificate of Convenience and Necessity ("Port Perry Case"), and request the Commission deny said Application.

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In the matter of the Water Rate Increase Request of Hillcrest Utility Operating Co IN

1 water system north of Columbia. It's a regulated system, 2 it cools H2O. We intervened in that. It was in a boil 3 order. And then we have Elm Hills Utility Holding and Operating Company and that's to take over a -- we have a 4 contract and receivership system which is Missouri 5 Utilities, and then an unregulated system which is State 6 Park Village. And so we're moving towards an asset 7 8 acquisition and financing case with those two entities.

9 Q. Okay. The -- why did you not list those two 10 -- and I'm not -- why did you not name those two systems 11 when you were including all of the other systems owned by 12 First Round?

A. Because we don't own those systems yet.
They have contracts on them and we're going to file an
asset transfer application with the Commission.

16Q.Okay. So you don't have a corporate17allocation calculation where you would be able to identify18each system with a percentage and all the percentages19adding up to 100 percent?

A. That is correct. We're not looking to have
100-percent allocation yet because we have more
acquisitions coming down the pipeline.

Q. The construction loan and security agreement
 between Hillcrest Utility Operating Company and Fresh Start
 Venture, that was admitted into evidence?

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TIGER COURT REPORTING, LLC www.tigercr.com 573.999.2662 In the matter of the Water Rate Increase Request of Hillcrest Utility Operating Co IN

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1	JUDGE BUSHMANN: Yes.
2	CHAIRMAN HALL: What's the
3	JUDGE BUSHMANN: Staff Exhibit
4	MS. PAYNE: 14.
5	BY CHAIRMAN HALL:
6	Q. So this is the agreement that allowed
7	Hillcrest Utility to get \$1 million towards the 1.2 million
8	capital investment after the purchase of the system; is
9	that correct?
10	A. That is correct.
11	Q. And do you know where in this document it
12	sets forth the rate of return or the interest rate?
13	A. I don't know exactly the page, sir. I could
14	find it. You know what, sir? It's actually on the first
15	page or the if you look at the bottom, definitions,
16	it has applicable rate.
17	Q. Okay. I believe your testimony was that you
18	went to a variety of potential sources for this capital,
19	and this was the best deal available?
20	A. Yes, sir. I have met with 52 individual
21	investors or institutional investors and numerous
22	commercial banks on top of that.
23	Q. And so this 14 percent was the best deal
24	available after that after those efforts?
25	A. Yes, sir. That is correct.
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IN THE MISSOURI COURT OF APPEALS WESTERN DISTRICT

INDIAN HILLS OPERATING COMPANY,)	
INC)	
)	
Appellant,)	
)	
V.)	Case No. WD81661
)	Case No. wDo1001
PUBLIC SERVICE COMMISSION OF THE)	
STATE OF MISSOURI AND THE OFFICE OF)	
THE PUBLIC COUNSEL,)	
)	
Respondents		

Appeal from the Public Service Commission of the State of Missouri File No. WR-2017-0259

BRIEF OF RESPONDENT THE OFFICE OF THE PUBLIC COUNSEL

Ryan Smith (#66244) Office of the Public Counsel P.O. Box 2230 Jefferson City MO 65102 Telephone: (573) 552-6189 Facsimile: (573) 751-5562 E-mail: <u>smith.ryan@ded.mo.gov</u>

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2016)
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PUC v. Office of Pub. Counsel (In re Emerald Pointe Util. Co.), 438 S.W.3d 482, 490
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<i>State ex rel. Associated Nat. Gas Co. v. Pub. Serv. Comm'n</i> , 37 S.W.3d 287, 294 (Mo. App. W.D. 2000)
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<i>State ex rel. U.S. Water/Lexington v. Mo. Pub. Serv. Comm'n.</i> , 795 S.W.2d 593 (Mo. App. W.D. 1990)
<i>White v. Dir. of Revenue</i> , 321 S.W.3d 298, 305 (Mo. Banc 2010)
Statutes

RSMo. § 393.130.1.	
RSMo. § 393.150	

Introduction

The appeal now before this Court arises from a general rate case. The purpose of this type of proceeding is to determine what rates a public utility may charge its customers. Rate cases usually touch on many different issues and this one was no exception.¹ However, this appeal involves only a single issue: the "cost of debt" that the Public Service Commission ("Commission") determined to be appropriate. Cost of debt refers to "what it costs a corporation to borrow money and pay interest." State ex rel. Mo. Gas Energy v. PSC, 186 S.W.3d 376, 383 (Mo. App. W.D. 2005). Determining the cost of debt is an integral part of calculating the "rate of return," which "is, essentially, the amount that a utility must pay to secure financing from debt and equity investors." State ex rel. Nixon v. PSC (State ex rel. Pub. Counsel), 274 S.W.3d 569, 573 (Mo. App. W.D. 2009); see also State ex rel. Mo. Gas Energy, 186 S.W.3d at 383 ("[R]ate of return is determined by a calculation that factors in (i) the ratio of debt and equity to total capital, and (ii) the cost and (iii) weighted cost for each of these capital components."). In this case, the Commission chose to use an imputed cost of debt of 6.75%, rather than the 14% interest rate found in the utility's financing agreement, because it found that the terms of the financing agreement did not reflect the true market rate, were not the result of arms-length negotiations, and instead resulted from significant self-dealing between the utility and its

¹ While subject to some interpretation, it is possible to count as many as nine major contested issues that were addressed in the course of the underlying proceeding.

lender. *See generally* Commission Report and Order Pgs. 50-62, L.F. Pgs. 433-445, PDF Pgs. 230-242.² This court should affirm the Commission's decision.

Statement of Facts

Because the statement of facts submitted by appellant contains several errors and fails to include numerous relevant and salient facts, the OPC submits this supplemental statement of facts. Rule 84.04(f).

To comprehend this case fully, one must first understand the various people and corporate entities involved as well as the interconnections between them. The appellant in this case is Indian Hills Utility Operating Company, Inc. ("Indian Hills"), which is a public water utility that sells approximately 25,740,000 gallons of water each year to 715 customers in Crawford County, Missouri. Commission Report and Order Pg. 9, L.F. Pg. 392, PDF Pg. 189. Indian Hills is a wholly owned subsidiary of Indian Hills's Utility Holding Company, Inc. ("the Indian Hills Holding Company"), which in turn is wholly owned by a third company named First Round CSWR, LLC ("First Round"). Commission Report and Order Pg. 51, L.F. Pg. 434, PDF Pg. 231. In addition to owning the Indian Hills Holding Company, First Round also owns several other holding companies each of which in turn possesses its own water utility such as Hillcrest Utility Operating Company, Inc.; Raccoon Creek Utility Operating Company, Inc.; and Elm hills Utility Operating Company, Inc. Indian Hills' Brief Pg. 3, L.F. Pg. 309, PDF Pg. 106. The ownership of First

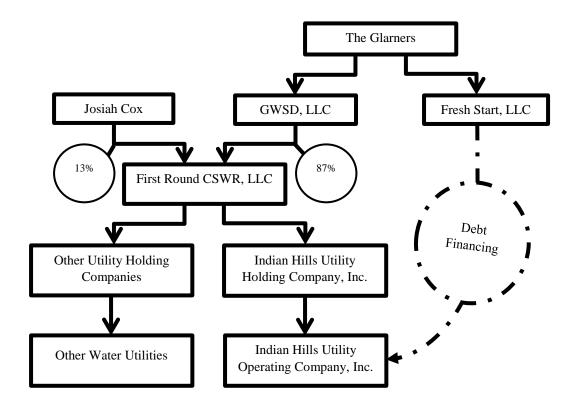
 $^{^2}$ For the purposes of this brief, L.F. refers to "legal file" and designates what pages the document being referenced may be found in the total collected legal file while PDF refers to what pages the documents may be found within the applicable sub-section of the legal file uploaded to case.net in PDF format.

Round itself is split between two groups, with 13% belonging to Josiah Cox ("Cox") and the remaining 87% belonging to Robert Glarner Jr. and David Glarner (collectively "the Glarners") through an intermediary in the form of yet another company called GWSD, LLC.³ Commission Report and Order Pg. 51 n. 241, L.F. Pg. 434, PDF Pg. 231; Tr. Pg. 419 line 17 – Pg. 420 line 3, PDF Pgs. 492-493.⁴ In addition to owning 87% of First Round, the Glarners also own a company called Fresh Start Venture, LLC ("Fresh Start"), which is the party responsible for providing the debt financing that is at the heart of this appeal.

³ Cox and the Glarners also constitute the officers and board of directors for First Round and its subsidiaries as well. Commission Report and Order Pg. 51, L.F. Pg. 434, PDF Pg. 231; Exhibit 225, Ex. Pg. 890, PDF Pg. 3; Exhibit 230, Ex. Pg. 902, PDF Pg. 15; Exhibit 237, Ex. 916, PDF Pg. 29. For example, David Glarner serves as a manager of First Round CSWR, LLC, which is a manager-managed limited liability company, and David Glarner is also the "TREASURER" of the Indian Hills Utility Holding Company, Inc. Exhibit 232, Ex. Pg. 905, PDF Pg. 18; Exhibit 230, Ex. Pg. 902, PDF Pg. 15.

⁴ For the purposes of this brief, Tr. refers to "transcript" and designates on what page of the transcript for the relative hearing the supporting testimony may be found while PDF refers to what pages the supporting testimony may be found within the entire transcript uploaded to case.net in PDF format.

Commission Report and Order Pgs. 51-52, L.F. Pgs. 434-35, PDF Pgs. 231-32. The corporate structure can thus be illustrated as follows:



Having examined the corporate structure, it is now possible to move on to reviewing the business methods employed by Cox and the Glarners. This case is actually the fourth acquisition of a small water or sewer utility made by a First Round subsidiary and it follows the same *modus operandi* as the three that have proceeded it.⁵ The first step occurs after

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⁵ The three previous acquisitions were made by the Hillcrest Utility Operating Company, Inc.; Raccoon Creek Utility Operating Company, Inc.; and Elm hills Utility Operating Company, Inc. all under the parent company First Round. *See* PSC cases *In the Matter of the Joint Application of Brandco Investments, LLC and Hillcrest Utility Operating Company, Inc., for Hillcrest to Acquire Certain Water and Sewer Assets of Brandco and, In Connection Therewith, Issue Indebtedness and Encumber Assets,* WO-2014-0340; *In the Matter of the Joint Application of West 16th Street Sewer Company Company, Village Water and Sewer Company, W.P.C. Sewer Inc. and Raccoon Creek Utility Operating Company, Inc., for Raccoon Creek to Acquire Certain Sewer Assets and, In Connection*

Cox and the Glarners identify a target small water utility they want to acquire. At that point, they create an entirely new holding company as a subsidiary of First Round that exists solely to facilitate the purchase of that system. Tr. Pg. 424 lines 12-17, PDF Pg. 497. Because this holding company is brand new, it has no assets and no history of reinvestment to facilitate the sale of equity. Tr. Pg. 424 lines 6-11, PDF Pg. 497; Commission Report and Order Pg. 47, L.F. Pg. 430, PDF Pg. 227. In addition, neither Cox nor the Glarners invest very much money in the new company themselves, despite being responsible for its creation. Commission Report and Order Pgs. 46-47, L.F. Pgs. 424-30, PDF Pgs. 226-27. Instead, the new company is forced by its owners to borrow almost all the money it requires using the assets of the target system as collateral. In this case, for instance, Indian Hills *itself* admitted that its debt to equity ratio was 78.8% debt to 21.2% equity.⁶ Commission Report and Order Pg. 49, L.F. Pg. 432, PDF Pg. 229. As a result, the newly formed company is considered "highly leveraged with debt," which in turn significantly affects its

Therewith, Issue Indebtedness and Encumber Those Assets, SM-2015-0014; and In the Matter of the Application of Elm Hills Utility Operating Company, Inc., and Missouri Utilities Company for Elm Hills to Acquire Certain Water and Sewer Assets of Missouri Utilities Company, for a Certificate of Convenience and Necessity, and, in Connection Therewith, to Issue Indebtedness and Encumber Assets, SM-2017-0151.

⁶ A witness for the OPC reviewed the audited financial documents of Indian Hills, which suggested that the debt to equity ratio was actually even worse and that the company was "almost completely financed with debt." Tr. Pg. 556 line 11 - Pg. 557 line 8, PDF Pgs. 651-652.

ability to obtain low cost debt financing on the open market.⁷ Commission Report and Order Pg. 46-47, L.F. Pgs. 424-30, PDF Pgs. 226-27.

Having chosen to set up their new holding company without assets or financial history and requiring inordinately large quantities of debt, the next step in Cox and the Glarners's method is to search for financing. However, neither Cox nor the Glarners are ever willing to offer a personal guarantee in order to secure any potential financing. Commission Report and Order Pg. 52, L.F. Pg. 435, PDF Pg. 232; Tr. Pg. 425 line 21 -Pg. 426 line 6, PDF Pgs. 498-99. Instead, Cox and the Glarners proposition a small handful of banks and other lenders before declaring it impossible to secure financing through traditional means. Commission Report and Order Pg. 60, L.F. Pg. 443, PDF Pg. 240. This begins the third step of Cox and the Glarners's system wherein they enter into a twentyyear financing agreement with the Glarners's other company Fresh Start at 14% interest. Commission Report and Order Pgs. 51-53 L.F. Pgs. 434-36, PDF Pgs. 231-33. Because most of First Round and all of Fresh Start are owned entirely by the Glarners, this means that the company is essentially lending money to itself, albeit at an interest rate that is well above market value.⁸ Commission Report and Order Pg. 54, L.F. Pg. 437, PDF Pg. 234. The loan also contains several other toxic provisions including a pre-payment penalty that accelerates all twenty years' worth of interest in the event that the utility company attempts

⁷ For comparison, the Commission found that the proper ratio of debt to equity for a public water utility operating in the State of Missouri was approximately 50/50. Commission Report and Order Pg. 48, L.F. Pg. 431, PDF Pg. 228.

⁸ This occurs despite the Glarners having previously declined to provide additional equity financing or make and personal guarantees during the search for traditional debt financing.

to refinance. Commission Report and Order Pg. 53, L.F. Pg. 436, PDF Pg. 233. This kind of penalty benefits solely the Glarners who have an aggregate of approximately fifteen million dollars (\$15,000,000.00) in prepayment penalties based on the combined utilities that are currently owned or planned to be acquired by First Round using this method. Commission Report and Order Pgs. 53-54, L.F. Pgs. 436-37, PDF Pgs. 233-34. Once the financing agreement is in place, Cox and the Glarners initiate the fourth and final step of their plan by filing a rate case that seeks to increase the amount they can charge their customers for water service, thus requiring their captive customers to pay the inflated interest on the money they have loaned themselves.

As previously indicated, the case of Indian Hills follows the Cox and Glarners's process outlined above. It began when Indian Hills and the Indian Hills holding company were incorporated on the same day in late June of 2015. Exhibit 226, Ex. Pg. 891-93, PDF Pg. 4-6; Exhibit 229, Ex. Pgs. 899-901, PDF Pgs. 12-14.⁹ Indian Hills then filed an application with the Commission seeking authorization to purchase the water system from its former owner, I.H. Utilities, Inc., in August of the same year. *See* docket sheet for *In the Matter of the Application of Indian Hills Utility Operating Company, Inc., to Acquire Certain Water Assets of I.H. Utilities, Inc. and in Connection Therewith, Issue Indebtedness and Encumber Assets*, WO-2016-0045, App. A76. As part of this application, Indian Hills requested permission to raise up to \$1,500,000.00 in financing using the assets

⁹ For the purposes of this brief, Ex. refers to "exhibit" and designates on what page of the collected exhibits offered at trial the exhibit in question may be found while PDF refers to what pages the exhibit in question may be found within the applicable sub-section of the collected exhibits uploaded to case.net in PDF format.

of the system as collateral.¹⁰ See Order Approving Transfer of Assets and Issuance of Certificate of Convince and Necessity, Pg. 3, App. A79. While the Commission ultimately granted Indian Hills request and allowed them to collateralize the system's assets, it also incorporated the suggestion made by the staff of the Commission ("Staff") that "the Commission make no finding of the value of this transaction for ratemaking purposes, and makes no finding that would preclude the Commission from considering the ratemaking treatment to be afforded these financing transactions or any other mater pertaining to the approval of the transfer of assets[.]" Order Approving Transfer of Assets and Issuance of *Certificate of Convince and* Necessity, Pg. 5, App. A81. The Commission also explicitly noted that:

Indian Hills and any successors or assigns bear the burden of proof, in subsequent rate cases where the financing relevant to this case is at issue. At that time, the Commission may order a hypothetical capital structure and cost of capital consistent with similarly situated small water companies in Missouri, or as the Commission may otherwise find appropriate.

Order Approving Transfer of Assets and Issuance of Certificate of Convince and Necessity,

Pg. 5, App. A81. Finally, the Commission unambiguously ordered that "[t]he proceeds from the proposed financing shall be used *only* for the acquisition of I.H. Utilities, Inc.'s water utility assets, and the proposed tangible improvements to the water system that can be booked to plant in service for purpose of ratemaking." (emphasis added). Order Approving Transfer of Assets and Issuance of Certificate of Convince and Necessity, Pg. 9, App. A85.

¹⁰ Indian Hills maintained that this money was necessary to make certain repairs to the system, a point that is not relevant to this appeal.

Having acquired Commission approval, Indian Hills purchased the I.H. Utilities, Inc. water system on March 31, 2016, after obtaining a \$1,450,000.00 loan from the Glarners's company Fresh Start. Commission Report and Order Pgs. 12, 51, L.F. Pgs. 395, 434, PDF Pgs. 192, 231. Indian Hills then promptly began ignoring the Commission's order to use the proceeds of its loan solely for the benefit of the newly acquired system and instead comingled these funds with other companies that were also owned by the Glarners. Commission Report and Order Pg. 13, L.F. Pg. 396, PDF Pg. 193. Nearly a year later, on April 4, 2017, Indian Hills commenced the rate case presently before this Court by filing for a rate increase using the procedural mechanism available exclusively to small water companies found in 4 CSR 240-3.050.¹¹ Docket Sheet, L.F. Pg. 8, PDF Pg. 9; Commission Report and Order Pg. 5, L.F. Pg. 388, PDF Pg. 185. Specifically, Indian Hills requested to hike its annual revenue by \$750,280.00, an increase of approximately 779%. Indian Hills Initial Customer Notice, L.F. Pg. 17, PDF Pg. 18. It estimated that this would result in an increase of about \$86.23 per month to its customers. Indian Hills Initial Customer Notice, L.F. Pg. 18, PDF Pg. 19.

Indian Hills's request was reviewed by Staff, and Staff initially filed a preliminary audit that was substantially similar to the audit of Public Counsel. Tr. Pg. 168 lines 1-16 PDF Pg. 194 (the difference between the audits was approximately \$10,000). In Staff's preliminary audit, their expert witness, who is the manager of Staff's Financial Analysis Department, had sponsored a 5% cost of debt for Indian Hills. Tr. Pgs. 170 line 17 – Pg.

¹¹ Although Indian Hills initiated their rate case under 4 CSR 240-3.050, the Commission recently rescinded this rule, and promulgated a similar procedure at 4 CSR 240-10.075.

173 line 1, PDF Pg. 196-199. (Describing him as a highly qualified witness). Staff later entered a partial disposition setting forth provisions for a settlement between Staff and Indian Hills. Commission Report and Order Pg. 5, L.F. Pg. 388, PDF Pg. 185. Although Staff had not reviewed any new documents specific to the cost of debt, this partial disposition nevertheless changed Staff's recommendation for Indian Hills's cost of debt to be 14%; that being the interest rate the Glarners were charging themselves for the loan from their company Fresh Start. Tr. Pg. 175 line 8 – Pg. 177 Line 15, PDF Pgs. 201-203; *Auditing Department Recommendation Memorandum*, L.F. Pg. 46, PDF Pg, 47. Despite this, Staff witness admitted on the stand that 14 percent is not a reasonable cost of debt. Tr. Pg 180 line 25 – Pg. 181, lines 3, PDF Pg. 206-207. The OPC filed its response to the Indian Hills/Staff partial disposition objecting to this calculation, among other issues, and the case proceeded toward an evidentiary hearing.¹² Commission Report and Order Pgs. 5-6, L.F. Pg. 388-89, PDF Pg. 185-86.

At the evidentiary hearing, both sides submitted evidence concerning the correct value for the cost of debt. Indian Hills submitted testimony by Dylan W. D'Ascendis ("D'Ascendis") who testified as to the capital structure, cost of equity, and cost of long-term debt and supported a 14% cost of debt. Exhibit 10, Ex. Pgs. 386-88, PDF Pgs. 108-110. D'Ascendis based his testimony on a comparison between Indian Hills and several large utilities across the country, including one of the largest in Missouri, which he

¹² The Staff and Indian Hills also filed another non-unanimous stipulation and agreement before the evidentiary hearing. Commission Report and Order Pg. 6, L.F. Pg. 389, PDF Pg. 186.

determined to have "similar, but not necessarily identical, risk to Indian Hills." Exhibit 10, Ex. Pg. 390, PDF Pg. 112; Commission Report and Order Pg. 57, L.F. Pg. 440, PDF Pg. 237. D'Ascendis's testimony was echoed by that of Michael E. Thaman, Sr. ("Thaman") who claimed that it would be reasonable for Indian Hills to expect interest rates ranging from 15% to 21%. Exhibit 13, Ex. Pg. 502, PDF Pg. 32. However, Thaman's testimony was not founded on any comparison to real world examples and he provided no basis beyond his own personal experience in reaching this determination.¹³ By contrast, the OPC presented the testimony of Greg R. Meyer ("Meyer"), a consultant with over ten years of prior experience working for Staff, who provided a list of twenty-five other small water utilities in Missouri and showed that the average costs of debt, excluding the one other utility already owned by First Round, was 5.16%. Exhibit 211, Schedule GRM-SUR-2, Ex. Pg. 852, PDF Pg. 107; Commission Report and Order Pgs. 57-58, L.F. Pgs. 440-41, PDF Pgs. 237-38. The OPC also submitted testimony from Michael P. Gorman ("Gorman"), another consultant, who looked at the most recent debt offering available for comparison that was made by a below investment grade public utility. Exhibit 213, Ex. Pg. 946, PDF Pg. 20. Gorman testified that this debt offering was the best possible proxy for determining what the true cost of debt would be for a highly distressed utility like Indian Hills if bought on the open market. Exhibit 213, Ex. Pg. 946, PDF Pg. 20. Based on this comparison,

¹³ Although Thaman purported to represent companies in the procurement of securities in local and national markets, he conceded that he had no such securities registration to procure said registered securities. TR Pg. 410 lines 14-21, PDF 483. Thaman further conceded that he had done no investigation as to whether Fresh Start was a state or federally chartered bank, and he had no competencies in the role of shadow banking in the lending industry. Tr. Pg. 412 line 14 – Pg. 413 line 9, PDF Pgs. 485-486.

Gorman recommended an imputed cost of debt equal to 6.75%. Exhibit 213, Ex. Pgs. 946-47, PDF Pgs. 20-21.

The Commission ultimately found the OPC's witnesses to be more credible and chose not to allow Indian Hills to claim the 14% interest rate from the Fresh Start loan as its cost of debt. Commission Report and Order Pg. 56, L.F. Pg. 439, PDF Pg. 236. Specifically the Commission found that the Fresh Start loan "does not resemble an arm's-length transaction because the Glarners are behind each end of the transaction[,]" and that "[t]he marketplace does not produce 14 percent interest and a 20-year pre-payment penalty — or even a ten-year pre-payment penalty — so far as the record shows." Commission Report and Order Pgs. 56-57, L.F. Pgs. 439-40, PDF Pgs. 236-37. Instead, the Commission relied on Gorman's testimony noting:

Services like S&P or Moody's grade the quality of investments. The cost of debt for an investment rate utility company is about 4.0%. A small distressed utility like Indian Hills does not have a rating from S&P and Moody's but distressed utilities generally do, and the rating is "below investment grade" for distressed utilities. Therefore, the debt issuances of a below investment grade utility reflect the cost of debt of a distressed utility.

In the last few years, only one below investment grade utility issued bonds. That utility issued bonds at 6.41 percent to 7.25 percent with a median of 6.75 percent. Applying an indexed bond yield to the actual proxy rates of 6.41 percent to 7.25 percent also results in 6.75 percent. That shows that a lower rate is available with an independent lender, and that the market rate for a utility comparable to Indian Hills, in arm's length dealing, is 6.75 percent.

Commission Report and Order Pgs. 54-55, L.F. Pgs. 437-38, PDF Pgs. 234-35. As a result,

the Commission imputed the OPC's recommended cost of debt of 6.75% to Indian Hills.

Commission Report and Order Pgs. 50, 62 L.F. Pgs. 433, 445, PDF Pgs. 230, 242. On

February 21, 2018, Staff filed the Reconciliation in the case showing that Indian Hills's

rates would reflect annual recovery of \$674,483. Staff Reconciliation, L.F. Pgs. 479 & 483, PDF Pgs. 276 & 280. Indian Hills filed its Application for Reconsideration or Rehearing on February 16, 2018. Docket Sheet, L.F. Pg. 1, PDF Pg. 2. The Commission issued its Order Denying Reconsideration on March 14, 2018. Docket Sheet, L.F. Pg. 1, PDF Pg. 2. Indian Hills timely filed for appeal.

Standard of Review

The applicable standard of review for a decision by the Public Service Commission

is set out by the Missouri Supreme Court in State ex rel. AG Processing, Inc. v. PSC, 120

S.W.3d 732 (Mo. Banc. 2003), as follows:

Pursuant to section 386.510, the appellate standard of review of a PSC order is two-pronged: "first, the reviewing court must determine whether the PSC's order is lawful; and second, the court must determine whether the order is reasonable." The burden of proof is upon the appellant to show that the order or decision of the PSC is unlawful or unreasonable. The lawfulness of a PSC order is determined by whether statutory authority for its issuance exists, and all legal issues are reviewed de novo. An order's reasonableness depends on whether it is supported by substantial and competent evidence on the whole record, and the appellate court considers the evidence together with all reasonable supporting inferences in the light most favorable to the Commission's order. The Commission's factual findings are presumptively correct, and if substantial evidence supports either of two conflicting factual conclusions, the Court is bound by the findings of the administrative tribunal." The procedure provided for judicial review in section 386.510 is exclusive and jurisdictional.

Id. at 734-35. This standard is applicable to all three of Indian Hills's points on appeal.

<u>Argument</u>

Indian Hills raises three points on appeal. The OPC will respond to each in the order

they were presented in Indian Hills's brief.

1. Response to Indian Hills's first point on appeal.

In its first point on appeal, Indian Hills cites the US Supreme Court cases *Bluefield Water Works & Improvement Co. v. Pub. Serv. Comm'n*, 262 U.S. 679 (1923), and *Fed. Power Comm'n. v. Hope Nat. Gas Co.*, 320 U.S. 591 (1944), as setting forth the applicable standard for determining when an authorized return is fair and reasonable based on three criteria which it characterizes as: "(1) [r]eturns must be consistent with other business having similar or comparable risk; (2) [r]eturns must be adequate to support credit quality and access to capital; and (3) [t]he end result, regardless of the analytical methods used, must result in just and reasonable rates." Appellant's Brief Pgs. 20-21. Indian Hills argues that the Commission's order fails all three criteria. Appellant's Brief Pgs. 21-23. Indian Hills is wrong on all counts.

a. Similar and Comparable Risks

The actual language of the Supreme Court upon which Indian Hills relies for the proposition that returns must be consistent with other business having similar or comparable risk states:

[a] public utility is entitled to such rates as will permit it to earn a return on the value of the property which it employs for the convenience of the public equal to that generally being made at the same time and in the same general part of the country on investments in other business undertakings which are attended by corresponding risks and uncertainties; but it has no constitutional right to profits such as are realized or anticipated in highly profitable enterprises or speculative ventures.

Bluefield Water Works & Improvement Co., 262 U.S. at 692. Indian Hills attempts to argue that the Commission's order does not meet this criterion because it relied upon Gorman's testimony comparing Indian Hills to a utility having a "below investment grade" credit rating. Appellant's Brief Pg. 21. Specifically, Indian Hills insists that because it has not yet

received a credit rating from a major credit rating service, it is not identical to a utility with a "below investment grade" credit rating. Appellant's Brief Pgs. 21-22. What Indian Hills overlooks, however, is that the Commission need not compare it to a utility having *identical* risks. Rather – as Indian Hills itself characterizes the issue – the Commission must look to utilities having "similar" or "comparable" risks. This neglected point is critical because the Commission specifically found that a utility with a "below investment grade" credit rating presented a similar and comparable risk to an unrated, distressed water utility like Indian Hills. Commission Report and Order Pgs. 54-55, L.F. Pgs. 437-38, PDF Pgs. 234-35. ("A small distressed utility like Indian Hills does not have a rating from S&P and Moody's but distressed utilities generally do, and the rating is "below investment grade" for distressed utilities. Therefore, the debt issuances of a below investment grade utility reflect[s] the cost of debt of a distressed utility."). Indian Hills has presented no argument (legal or factual) rebutting the Commission's finding and instead relies solely on the misguided and incorrect assumption that two things that are not exactly the same cannot be similar. For this reason alone, the court should dismiss Indian Hills's argument regarding this first criterion.

In addition to ignoring the Commission's findings, Indian Hills's argument as to this first criterion also ignores the testimony of its own expert witness. Indian Hills repeatedly claims that it cannot be compared to the public utility that Gorman used to determine a 6.75% cost of debt because that utility is substantially larger. Appellant's Brief Pg. 22 n 11, Pg. 30 n 19. Yet its own witness D'Ascendis relied on similarly large utilities (including one of the largest water utilities in Missouri) in determining his own calculations as to the proper cost of capital. Exhibit 10, Schedule DWD-01, Ex. Pg. 435, PDF Pg. 157. Further, D'Ascendis stated that these companies had "similar, but not necessarily identical, risk to Indian Hills" despite being significantly larger and that "[u]sing companies of relatively comparable risk as proxies . . . is consistent with the principles of fair rate of return established in the *Hope* and *Bluefield* cases."¹⁴ Exhibit 10, Ex. Pg. 390, PDF Pg.

112. The Commission acknowledged this blatant hypocrisy in its Report and Order stating:

Indian Hills criticizes [the below investment grade proxy] analysis for dissimilarities between Indian Hills and OPC's proxy, mainly based on scale. That argument might have some resonance *if Indian Hills' proxies did not include large utilities among which are the largest utilities in Missouri.*

Commission Report and Order Pg. 57, L.F. Pg. 440, PDF Pg. 237 (emphasis added). The

Commission further cited to the testimony of D'Ascendis and Cox when it found that:

Determining values for the variables in the [weighted average cost of capital] formula include using a proxy. A proxy is an entity that is similar in significant characteristics. Public utilities may be significantly similar for [weighted average cost of capital] while appearing significantly different otherwise; for example, public utilities that vary greatly in size may constitute valid proxies because their financial strength is the same.

Commission Report and Order Pg. 46, L.F. Pg. 429, PDF Pg. 226 (emphasis added). Indian

Hills should not be permitted to now claim, in contradiction to the testimony of its own

witness, that using a larger utility as a proxy is unacceptable for determining a just and

reasonable rate of return.

¹⁴ While these comments were made specifically with regard to the determination of cost of equity, there is no reason why they would not be equally applicable to determining cost of debt.

Finally, the OPC notes that Indian Hills's argument regarding this first criterion completely ignores the evidence presented in Meyer's testimony regarding the cost of debt for twenty-five comparable water utilities in the state. As previously stated, Meyer's provided a list of twenty-five other small water utilities in Missouri showing that the average costs of debt, excluding the one other utility owned by First Round, was 5.16% Exhibit 211, Schedule GRM-SUR-2, Ex. Pg. 852, PDF Pg. 107; Commission Report and Order Pgs. 57-58, L.F. Pgs. 440-41, PDF Pgs. 237-38. This evidence, the accuracy of which Indian Hills did not challenge, clearly and unambiguously shows what the proper cost of debt is for comparable companies operating "at the same time and in the same general part of the country[.]" Bluefield Water Works & Improvement Co., 262 U.S. at 692; Commission Report and Order Pg. 58, L.F. Pg. 441, PDF Pg. 238. Further, while Indian Hills tried desperately at the evidentiary hearing to prove that it was distinct from each and every single one of these twenty-five other water utilities, the Commission found its testimony was not credible.¹⁵ Commission Report and Order Pg. 58, L.F. Pg. 441, PDF Pg.

¹⁵ The Commission also rejected many of the arguments that Indian Hills made to distinguish itself form these twenty-five other water companies finding:

Indian Hills argues that the lower interest rates of other small utilities are due to undesirable characteristics that Indian Hills does not have. For example, Indian Hills argues that some of the small utilities still have environmental issues that make their business risky. That logic does not aid Indian Hills because Indian Hills has, commendably, remedied its environmental violations. Indian Hills' improved condition should, under Indian Hills' logic, make lower interest available to Indian Hills.

Indian Hills also argues that some of the small utilities have additional collateral securing the loans—personal assets of the owners. That argument also works against Indian Hills because whether to offer such additional

238 (finding Indian Hills's testimony was "second-hand" and "inevitably carries the vagaries of second-hand evidence."). Moreover, the Commission found that "[e]ven conceding 100 percent candor and accuracy to Indian Hills' witness on this point does not increase the weight of Indian Hills' evidence on this point to match the plain content of [Meyer's list of twenty-five other water utilities]." Commission Report and Order Pg. 58, L.F. Pg. 441, PDF Pg. 238.

Given the proceeding, the Commission's decision in this case is clearly consistent with the *Hope* and *Bluefield* first criterion. The record establishes that the Commission used two separate and distinct sources of evidence that both showed what the cost of debt is for utilities with similar or comparable risk to Indian Hills. Further, the reliability of these sources is supported by the testimony of Indian Hills's own expert who employed similar utilities in making his own determinations. Finally, to the extent that Indian Hills presented any evidence to rebut these findings at the evidentiary hearing, the Commission found its testimony lacked credibility and this Court should defer to the Commission regarding matters of credibility. *State ex rel. Associated Nat. Gas Co. v. Pub. Serv. Comm'n*, 37 S.W.3d 287, 294 (Mo. App. W.D. 2000) ("Evaluation of expert testimony is left to the Commission which 'may adopt or reject any or all of any witnesses' testimony[,]" . . . and "[the court of appeals] will not second-guess that determination.") (quoting *State ex rel. Associated Natural Gas Co. v. Pub. Serv. Comm'n*, 706 S.W.2d 870,

security is the investors' choice, and the customers need not pay the extra interest occasioned by that choice.

Commission Report and Order Pg. 59, L.F. Pg. 442, PDF Pg. 239.

880 (Mo. App. W.D. 1985)). Indian Hills's concerns regarding this first criterion should therefore be dismissed.

b. Adequacy to Meet Capital Needs

With regard to the second *Hope* and *Bluefield* criterion, Indian Hills claims that the Commission's decision to use an imputed cost of debt means that it will not be able to cover its loan obligations and thus "charts a course to insolvency and default." Appellant's Brief Pg. 22. However, this overwrought and unduly pessimistic outlook is inconsistent with reality and ignores applicable law. To begin with, Indian Hills's argument has, in large part, already been made to - and rejected by - this Court. See State ex rel. U.S. Water/Lexington v. Mo. Pub. Serv. Comm'n., 795 S.W.2d 593 (Mo. App. W.D. 1990). In fact, the Lexington case is surprisingly similar to the case now before this Court. Specifically, *Lexington* involved a water utility requesting a rate increase to cover the cost of a \$1.4 million loan with a 14.25% interest rate from a lender with close ties to the utility. Id. at 594-95. Because Staff was concerned that this transaction was not the result armslength negotiations, it looked to other utilities in the state to determine what the proper, market-based cost of debt would be. Id. at 596. The Commission ultimately determined "that [Staff's] examination revealed that the average interest rate at which these companies had borrowed money was two points above the prime interest rate[,]" which was approximately 10% at the time. Id. at 595-96. As a result, "[t]he Commission found . . . Staff's analysis to be sound and ... adopt[ed] an imputed rate of interest of 13% for [the utility's] cost of debt." Id. at 596. On appeal, the utility argued "that the commission erred by ignoring the 'uncontroverted and relevant' negotiated interest rate of 14.25%." Id. at 597. However, this Court rejected that argument noting: "the Commission is not bound to accept whatever cost of debt is 'negotiated' and presented to it." *Id.* at 597.

The decision of this Court in Lexington remains sensible today, and this Court should adhere to its precedent. It simply cannot be, as Indian Hills argues, that the Commission is required to automatically assign a cost of debt based on terms "negotiated" by the utility. This is especially true when those terms amount to a capitulation in favor of the lender – which happens to be owned by the same two individuals who control the utility itself. Commission Report and Order Pg. 53, L.F. Pg. 436, PDF Pg. 233 (noting for, example, that the financing agreement's prepayment penalty benefits only the Glarners). To hold otherwise would produce an absurd and dangerous result wherein the Commission would essentially be rendered incapable of questioning the reasonableness of *any* financing agreement entered into by a utility. After all, Indian Hills's argument (that an imputed cost of debt renders it unable to cover its loan obligations) is equally true if not more convincing when the interest rate of the Fresh Start loan is raised to 30% and even higher to 50%, 100%, or even 200%. Yet allowing a utility to employ a 200% cost of debt would obviously result in rates that are neither just nor reasonable. The ability of the Commission to impute a lower cost of debt is thus an important and indispensable aspect of its duty to assign just and reasonable rates. RSMo. § 393.130.1 ("All charges made or demanded by any . . . water corporation or sewer corporation for . . . water, sewer or any service rendered or to be rendered shall be just and reasonable and not more than allowed by law or by order or decision of the commission.").

In addition, the Commission's imputed cost of debt will not, as Indian Hills bemoans, necessarily result in a default on its loan and an inability to provide a return to its equity investors. This is partly because Indian Hills's argument is based on numbers that are not in the record, but rather, ones that it claims to have "calculated" using "the format, inputs and methodology supporting Table 1 on page 3 of Company witness Dylan W. D'Ascendis' Rebuttal Testimony."¹⁶ Appellant's Brief Pg. 22 n. 11. However, when the numbers in Staff's Reconciliation (which does actually appear in the record) are used, a wholly different outcome appears.¹⁷ According to the Reconciliation, the total cost that Indian Hills is set to recover in rates is \$674,483. Staff Reconciliation, L.F. Pg. 483, PDF Pg. 280. Subtracting Indian Hills's total operating expenses of \$464,707 from this amount leaves \$214,512 left to pay interest, equity holders, and taxes. Staff Reconciliation, L.F. Pg. 483, PDF Pg. 280. This is \$38,252 more than the table in Indian Hills's Brief suggests, which means that Indian Hills will not only be able to cover its debt obligations but have an additional \$11,512 in income available to pay its equity shareholders.¹⁸ Appellant's Brief Pg. 22.

¹⁶ Indian Hills is actually referring to the table found on page three of D'Ascendis' surrebuttal testimony, which is exhibit 12. Exhibit 12, Ex. Pg. 489, PDF Pg. 19.

¹⁷ Staff's Reconciliation "is a final revenue requirement calculation" that was prepared jointly by Staff and Indian Hills following Commission's issuance of its Report and Order. Staff Reconciliation, L.F. Pg. 479, PDF Pg. 276.

¹⁸ It should be noted that the Reconciliation predicts tax payments of \$48,773. Staff Reconciliation, L.F. Pg. 483, PDF Pg. 280. However, this number is calculated using the Commission's imputed 50/50 debt to equity ratio. Because Indian Hills actual debt to equity ratio is far more debt focused than what the Commission imputed, Indian Hills's tax burden will actually be far lower than what is shown in the Reconciliation.

Finally, even if Indian Hills's numbers had been correct, that still would not mean it was doomed to default on its loan. On the contrary, Indian hills has many options available that would permit it to avoid such a result. To start with, Indian Hills could simply renegotiate the terms of the loan with Fresh Start. While this ordinarily could be a somewhat difficult task, in this case it would be remarkably easy given that both companies are literally controlled by the same exact two people, *i.e.* the Glarners.¹⁹ Alternatively, Indian Hills could refinance with a third-party lender and thus arrive at a sensible interest rate using actual, arms-length negotiations in the same manner as the other twenty-four water companies identified in Meyer's testimony. Finally, Indian Hills could reduce its need for debt financing by seeking additional equity investment as suggested by the Commission when it imputed a 50/50 capital structure to the company. Commission Report and Order Pgs. 48-49, L.F. Pgs. 431-32, PDF Pgs. 228-29. With all these possible solutions, it is easy to see Indian Hills's assertion (that the imputed cost of debt will chart "a course

¹⁹ In fact, Indian Hills's has already shown its willingness to modify the loan agreement when necessary. Shortly after the acquisition case concluded and the loan proceeds were distributed, Indian Hills entered into an undisclosed agreement with its lender, Fresh Start, to modify the provision of their loan agreement including delaying the start date for making payments on the loan until after the conclusion of the rate case. TR. Pg. 447, line 1-9, PDF Pg. 515. Another modification to the loan was that the lender would not receive a 2% loan origination fee until after the rate case concluded, though Cox testified that he thought this was not part of the written loan modification agreement and was an unwritten agreement between Indian Hills and Fresh Start. TR. Pg. 451 line 16 – Pg. 452 line 4, PDF Pg. 519-520. Cox admitted that in the acquisition case, WO-2016-0045, the Commission had ordered him to file modifications to the loan agreement with the Commission, and he had failed to file any such modification. TR. Pg. 452 lines 18-22, PDF Pg. 520; and TR. Pg. 454 lines 3-5, PDF pg. 522.

to insolvency and default") for what it is: pure nonsense.²⁰ Indian Hills's arguments regarding the second *Hope* and *Bluefield* criterion must therefore be dismissed.

c. Just and Reasonable Rates

The last criterion under *Bluefield* and *Hope* requires the Commission to fix rates which are "just and reasonable" after balancing the interests of both investors and consumers. Hope Nat. Gas Co., 320 U.S. at 603 (emphasis added); State ex rel. Mo. Gas Energy, 186 S.W.3d 376, 383 (Mo. App. W.D. 2005) ("The United States Supreme Court tells us simply that 'the fixing of "just and reasonable" rates, involves a balancing of the investor and the consumer interests."). Indian Hills's argument regarding this last criterion consist of a single sentence stating "[b]ecause the end result of the Report and Order does not provide for revenues adequate to service the Company's debt obligations and does not provide for any return whatsoever on equity capital, it does not meet the 'end result standard." Appellant's Brief Pgs. 22-23. Besides being simply incorrect regarding the lack of revenue (see the previous discussion regarding Indian Hills's actual revenues and options to refinance or renegotiate the loan), this sentence does not explain how the Commission turning a blind eye toward a financing agreement that resulted from Indian Hills's self-dealing will yield "just and reasonable rates" for its consumers. On the contrary,

²⁰ The OPC also points out that a default on the Fresh Start loan is not the catastrophe that Indian Hills tries to make it out to be. The loan is secured by the assets of the system which otherwise belong to the ultimate equity holders of First Round meaning that they are effectively owned primarily by the Glarners. If Indian Hills defaults, then Fresh Start, which is also owned by the Glarners, would have a right to seize the assets. Therefore, if Indian Hills defaults, then the assets making up the system will just be transferred from one company controlled by the Glarners to another company owned by the Glarners.

the Commission correctly found that the imputed cost of debt was *necessary* to ensure just and reasonable rates:

OPC has shown that the loan's provisions include costs far above what Indian Hills must pay. The loan does not resemble an arm's-length transaction because the Glarners are behind each end of the transaction. The Commission understands the legal status of business organizations as legal persons. The Commission cannot ignore financial reality.

A loan constitutes a circuit that conducts money. The money starts with the lender, passes through the borrower's business for profit, and returns with interest to the lender. Lenders and borrowers may lend to and borrow from whomever they choose, on whatever terms they choose, as the law allows. However, the loan before the Commission is different from other lending transactions, even for a wholly-owned subsidiary, which must borrow money from whomever and under whatever provisions its owner says.

The difference with the Indian Hills loan is that Indian Hills' business for profit is a State-granted monopoly. The Commission has exclusively certified Indian Hills to provide water to captive customers. Those customers cannot, as ordinary retail customers do, go to elsewhere to serve their residences with water. Those facts bring the loan within one of the Commission's primary functions—to substitute reasonable regulation for the missing marketplace.

Commission Report and Order Pgs. 56-57, L.F. Pgs. 439-40, PDF Pgs. 236-37. As can be

plainly seen, the Commission was diligently engaged in achieving the third Bluefield and

Hope criterion by balancing the interests of both investors and consumers. This is reflected

in its conclusion where it stated "the record convinces the Commission that the interest rate

and pre-payment penalty exceeded what the marketplace offers, the excess constitutes a

benefit to the Glarners only, and not the ratepayers, and it would be unreasonable to pass

forward these costs to ratepayers. Commission Report and Order Pg. 60, L.F. Pg. 443, PDF

Pg. 240. Therefore, Indian Hills's concerns on the third and final Hope and Bluefield

criterion should be disregarded.

d. Conclusion

The Commission met the requirements of all three of the *Hope* and *Bluefield* criterion and Indian Hills's suggestions to the contrary are incorrect. The Commission's report and order should therefore be upheld and Indian Hills first point on appeal denied.

2. Response to Indian Hills's second point on appeal.

Indian Hills's second point contends that the Commission presumptively determined that the Fresh Start financing agreement was reasonable during the acquisition case that preceded the case currently on appeal. Appellant's Brief Pg. 24. However, this argument is flatly contradicted by the Commission's findings in the prior acquisition case. First, the Commission's order did *not* approve the terms of the fresh start financing, but rather, simply granted Indian Hills the right to collateralize the assets of the system being acquired in order to issue up to 1.5 million dollars in debt. *Order Approving Transfer of Assets and Issuance of Certificate of Convince and* Necessity, Pg. 3, App. A79. The Commission further stated that it was making "*no finding* that would preclude the Commission from considering the ratemaking treatment *to be afforded these financing transactions* or any other mater pertaining to the approval of the transfer of assets[.]" *Order Approving Transfer of Assets and Issuance of Certificate of Certificate of Convince and* Necessity, Pg.

5, App. A81 (emphasis added). On the contrary, the Commission explicitly stated:

Indian Hills and any successors or assigns bear the burden of proof, in subsequent rate cases where the financing relevant to this case is at issue. At that time, the Commission may order a hypothetical capital structure and cost of capital consistent with similarly situated small water companies in Missouri, or as the Commission may otherwise find appropriate.

Order Approving Transfer of Assets and Issuance of Certificate of Convince and Necessity, Pg. 5, App. A81 (emphasis added). Nevertheless, Indian Hills goes to great lengths to ignore these findings stating that "[t]he Commission should be deemed to have concluded [during the acquisition] that the terms of the Loan were just and reasonable . . ." despite this being *expressly denied* by the Commission's order. Appellant's Brief Pg. 26.

Indian Hills attempts to support its absurd position by citing to the AG processing case. Appellant's Brief Pg. 24. This, however, is a faulty comparison. AG processing was a case where a direct appeal was taken from a Commission's order determining that a question that had arisen during a merger should be decided at a later rate case. State ex rel. AG Processing, Inc. v. PSC, 120 S.W.3d 732, 733, 736 (Mo. banc 2003). The Commission's order was remanded after this Court ruled the fact that the "issue could be addressed in a subsequent ratemaking case did not relieve the PSC of the duty of deciding it as a relevant and critical issue when ruling on the proposed merger" Id. In the present case, by contrast, Indian Hills failed to bring any appeal from the order issued in the acquisition case when the Commission explicitly stated that it reserved the right to impute a hypothetical cost of capital (*i.e.* cost of debt) in a future rate proceeding. Indian Hills's decision to now cry foul because the Commission did exactly what it reserved the right to *do* despite not once complaining during the previous case is consequently completely different from the situation before the court in AG Processing. In fact, it is more reasonable to say that Indian Hills has waived the argument it now raises in its second point because it failed to object to (or appeal) the portion of the Commission's order issued in the

underlying acquisition case that clearly and definitively stated that the Commission made no finding regarding the ratemaking treatment of the Fresh Start loan.

The Commission's order regarding the acquisition case repeatedly stated that it was not providing a determination regarding the reasonableness of Indian Hills's financing agreement. Further, Indian Hills never objected to these statements either during the course of the proceeding or through an appeal. For Indian Hills to now claim some form of presumption in total contradiction to the Commission's order is nothing short of ridiculous. Its second point should therefore be denied.

3. Response to Indian Hills's third point on appeal.

On its face, Indian Hills's third point on appeal contends that the Commission misallocated evidentiary burdens of persuasion and production in reaching its decision. However, buried in this point is an attempt to argue what effectively amounts to a "sufficiency of the evidence" challenge. The OPC will respond to both arguments raised in this point – despite its multifarious and frankly convoluted nature – as neither of them have any basis in fact or law and present assertions that are flatly refuted by the Commission's Report and Order as well as the evidentiary record.

Indian Hills's first argument is centered around the dual burdens of production and persuasion. As this court has previously explained, "[t]he burden of producing evidence is 'simply the burden of making or meeting a *prima facie* case.'" *PUC v. Office of Pub. Counsel (In re Emerald Pointe Util. Co.)*, 438 S.W.3d 482, 490 (Mo. App. W.D. 2014) (quoting *McCloskey v. Koplar*, 46 S.W.2d 557, 563 (Mo. banc 1932)). Once this *prima facie* case has been made, "the burden shifts to the other party 'to produce, if he desires,

competent controverting evidence which, if believed, will offset the plaintiff's prima facie case." *Id.* (quoting *McCloskey*, 46 S.W.2d at 563). "If this is done the [opposing party] has met the burden of evidence cast upon him, . . . whereupon the burden swings back to the plaintiff to bring forward evidence in rebuttal, and so on." *Id.* (quoting *McCloskey*, 46 S.W.2d at 563).

By comparison, the burden of persuasion (sometimes called the burden of proof) is defined as "[a] party's duty to convince the fact-finder to view the facts in a way that favors that party." *White v. Dir. of Revenue*, 321 S.W.3d 298, 305 (Mo. Banc 2010) (quoting BLACK'S LAW DICTIONARY 223 (9th ed. 2009)). Unlike the burden of production, the burden of persuasion does not shift between parties in a case. *In re Emerald Pointe Util. Co.*, 438 S.W.3d at 490. "Therefore, if the evidence is 'equally balanced and the [fact-finder] is left in doubt, the litigant having the burden of [persuasion] loses" *Id.* (quoting *McCloskey*, 46 S.W.2d at 563).

Indian Hills freely admits that it carries the burden of persuasion in this case, as dictated by statute. RSMo. § 393.150 ("[a]t any hearing involving a rate sought to be increased, the burden of proof to show that the increased rate or proposed increased rate is just and reasonable shall be upon the . . . water corporation"). It also acknowledges that, as the party responsible for bringing the case, it had the initial burden of producing evidence as to the proper cost of debt. Appellant's Brief Pg. 29. Indian Hills claims, though, that it met this burden through the testimony of Cox and Thaman. Appellant's Brief Pg. 29. At this point, it argues, the burden shifted to the OPC to produce evidence in rebuttal, which it asserts the OPC failed to do. Appellant's Brief Pg. 29. In other words, Indian Hills

is arguing that the OPC failed to *produce* "competent controverting evidence which, *if believed*, [would] offset the [its] prima facie case." Appellant's Brief Pg. 29; *In re Emerald Pointe Util. Co.*, 438 S.W.3d at 490 (quoting *McCloskey*, 46 S.W.2d at 563) (emphasis added). Yet having made this argument, Indian Hills spends the rest of its brief attempting to contradict the competent controverting evidence that the OPC produced at the evidentiary hearing to offset Indian Hills's prima facie case. Specifically, Indian Hills attempts to challenge the Commission's reliance on the testimony of the OPC's witnesses Gorman and Meyer, both of whom presented evidence that showed a lower cost of debt for Indian Hills was available on the market. In doing so, Indian Hills has missed the *glaring* issue that, in acknowledging the existence of the OPC's evidence, it has defeated its own argument that the OPC failed to meet its burden of producing said evidence.

As Indian Hills's own brief points out, a party meets the burden of production when it "make[s] out a prima facie case, *though the cogency of the evidence may fall short of convincing the trier of fact to find for him*." Appellant's Brief Pgs. 28-29 (emphasis added). While it may try desperately to undermine the cogency of the OPC's evidence, Indian Hills cannot deny that evidence *was produced* at the evidentiary hearing. Indian Hills claim that the OPC failed to meet its burden of *production* is thus clearly and unavoidably wrong.

Having determined that Indian Hills's argument that the OPC failed to meet its burden of producing evidence is clearly wrong (based on its tacit acknowledgment that the OPC's evidence was plainly presented), it is possible to consider the *real* argument that Indian Hills is making in its third point. In attacking the OPC's evidence, Indian Hills is obviously attempting to raise a challenge regarding the sufficiency of that evidence.²¹ The OPC notes that response to such an argument is technically unnecessary given Indian Hills's failure to include it in its point relied on. *C.S. v. Mo. Dep't of Soc. Servs., Children's Div.*, 491 S.W.3d 636, 656 (Mo. App. W.D. 2016) ("Claims of error raised in the argument portion of a brief that are not raised in the point relied on are not preserved for our review." quoting *Holliday Investments, Inc. v. Hawthorn Bank*, 476 S.W.3d 291, 297 n.5 (Mo. App. W.D. 2015)). However, the OPC will nevertheless address the merits of Indian Hills's contentions out of an abundance of caution.

Indian Hills begins its assault with Gorman's testimony likening Indian Hills to similar highly distressed utilities. Echoing the concerns raised in its first point on appeal, Indian hills again claims that this comparison is faulty because Gorman used a utility with a "below investment grade" credit rating while Indian Hills has not yet received a credit rating from a major rating agency. However, this argument again ignores Gorman's testimony that a "below investment grade" credit rating is reflective of finically distressed utilities like Indian Hills. Exhibit 213, Ex. Pg. 946, PDF Pg. 20. The Commission ultimately accepted this testimony, and Indian Hills still offers no evidence to rebut its decision. Commission Report and Order Pg. 55, L.F. Pg. 438, PDF Pg. 235. Indian Hills also challenges Gorman's proxy based on its size. However, as the Commission itself

²¹ The OPC presumes the reason that Indian Hills has not stated so explicitly is because it has already admitted that it carried the burden of persuasion, which this Court has acknowledged does not shift between parties. *In re Emerald Pointe Util. Co.*, 438 S.W.3d at 490 ("While the burden of producing evidence may shift from one party to the other and back again, the burden of persuasion does not." (*Brinker v. Director of Revenue*, 363 S.W.3d 377, 380 (Mo. App. E.D. 2012)).

pointed out: "Indian Hills has not shown that greater scale in operations results in fewer challenges to a distressed utility's operation or a greater ability to attract debt at lower rates." Commission Report and Order Pg. 57, L.F. Pg. 440, PDF Pg. 237. Further, this argument also continues to ignore the fact that Indian Hills's own expert witness, D'Ascendis, relied on several equally large, if not larger, companies in performing his own rate of return calculations; companies that D'Ascendis considered to have "similar, but not necessarily identical, risk to Indian Hills." Exhibit 10, Ex. Pg. 390, PDF Pg. 112. Finally, Indian Hills fails to note that while Gorman's proxy may have been larger than it in terms of scale, the proxy was also asking for substantially more debt.²² Exhibit 213, Schedule MPG-3, Ex. Pg. 954, PDF Pg. 28. Thus, the difference in scale that Indian Hills complains of is rendered largely meaningless. *See* Commission Report and Order Pg. 46, L.F. Pg. 429, PDF Pg. 226 (noting that "public utilities that vary greatly in size may constitute valid proxies because their financial strength is the same.").

The final concern Indian Hills's raises regarding Gorman's testimony is that the testimony was filed nineteen months after the acquisition of the water system. Indian Hills claims that as a result, it was "distant in time" from the loan and thus not a good indicator of a reasonable cost of debt. This might possibly have been a good argument were it not for the simple fact that the proxy debt Gorman relied on was issued in July of 2015; one month *after* Indian Hills was formed and one month *before* it applied to the Commission for permission to acquire the water system in question. Exhibit 213, Schedule MPG-3, Ex.

²² The proxy (DPL, Inc.) was issuing a line of debt worth \$200,000,000.00 compared to Indian Hills \$1,450,000.00 Exhibit 213, Schedule MPG-3, Ex. Pg. 954, PDF Pg. 28.

Pg. 954, PDF Pg. 28. Further, as Indian Hills has already pointed out, the Fresh Start loan was already being contemplated at the time of the acquisition case because it was filed alongside Indian Hills's application. Consequently, though Gorman's testimony may have been *submitted* nineteen months after the Indian Hills acquisition, it was *based* on a debt offering that was coincident in time with when the Fresh Start financing agreement was being made. Indian Hills's concern regarding the timeliness of Gorman's testimony is therefore meritless.

Moving to the testimony of Meyer, Indian Hills once again brings up timeliness stating that because the list of twenty-five other water companies compiled by Meyer did not limit itself to circumstances within the first quarter of 2016, it is not reliable. Of course, Indian hills cites to no statute, rule, or case law to suggest that evidence from only the first quarter of 2016 is admissible; primarily because none exist. Instead, this complaint, like all the complaints raised by Indian Hills regarding Meyer's testimony, could only ever go toward the weight his testimony should be afforded. Moreover, the Commission evidently found Meyer's testimony credible, despite the issues Indian Hills claims, and decided to give it significant weight, a conclusion that the Missouri Supreme Court has instructed appellate courts to deem "presumptively correct." State ex rel. AG Processing, Inc. v. PSC, 120 S.W.3d 732, 734 (Mo. Banc. 2003). The only remaining concern raised by Indian Hills regarding Meyer's testimony is the Commission's treatment of the testimony offered by Cox in rebuttal, which the Commission found not to be credible. Indian Hills complains that the Commission should not have found Cox's rebuttal testimony deficient (because it contained second hand evidence) and thus "arbitrarily disregard[]" it. However, this

argument ignores the Commission's statement in its Report and Order where it explicitly found that "[e]ven conceding 100 percent candor and accuracy to [Cox] does not increase the weight of Indian Hills' evidence on this point to match the plain content of [Meyer's list of twenty-five other water utilities]." Commission Report and Order Pg. 58, L.F. Pg. 441, PDF Pg. 238. As can be plainly seen, the Commission did not just "arbitrarily disregard[]" Cox's testimony, but rather found Meyer's more compelling.

Having considered the remaining evidentiary arguments raised by Indian Hills, the OPC believes it is also prudent to consider the evidentiary arguments that weight against the utility. For instance, Indian Hills's third point on appeal maintains that the testimony of Cox and Thaman "prove" that there were no traditional sources of financing available to it "after having made commercially reasonable attempts to source it." However, the Commission actually found that "[t]he documentation of Indian Hills' search for debt is scant and, in some cases, irrelevant" and concluded that it found Indian Hills's evidence on this point "unconvincing." Commission Report and Order Pg. 60, L.F. Pg. 443, PDF Pg. 240. The Commission also supported its determination regarding the proper cost of debt by comparing it to Indian Hills's proposed cost of equity of 12% and noting that:

Because debt has priority over equity, equity must compensate with a better return than debt. Therefore, when return on equity is at 12 percent, debt at 14 percent must be above the market rate. An interest rate of 14 percent is significantly above the market rate.

Commission Report and Order Pg. 54, L.F. Pg. 437, PDF Pg. 234. Finally, the Commission found that Indian Hills's decision to violate its directive from the prior acquisition case (where it had ordered the utility to use the funds from the Fresh Start loan only for the

benefit of its new system) and hide the details regarding the relationship between the various Glarner entities "strongly suggests to the Commission that the Glarners never intended Indian Hills to pay interest to anyone but themselves, and did not intend to pay themselves at a market rate." Commission Report and Order Pg. 61, L.F. Pg. 444, PDF Pg. 241. For all these reasons, as well as the others raised herein, Indian Hills's third point on appeal should be denied.

Conclusion

Indian Hills attempts to frame this case as the Commission acting emotionally with regard to irrelevant matters, but nothing could be further from the truth. Rather, the Commission rationally determined that the financing agreement between Indian Hills and Fresh Start did not reflect a true market rate and was not the result of arms-length negotiations because both entities were controlled by the same two individuals. As a result, the Commission imputed a cost of debt to the company based on what the evidence showed *was* reasonable and acceptable on the open market. This outcome is not only consistent with its statutory mandate to ensure just and reasonable rates, it is also necessary to prevent the Glarners's attempts to overcharge their captive customers through their insidious method of shameful self-dealing. Therefore, the OPC respectfully asks this Court to uphold the Commission's decision.

Respectfully submitted, OFFICE OF THE PUBLIC COUNSEL

By: /s/ Ryan Smith Ryan Smith (#66244)

Office of the Public Counsel P.O. Box 2230 Jefferson City MO 65102 Telephone: (573) 552-6189 Facsimile: (573) 751-5562 E-mail: <u>smith.ryan@ded.mo.gov</u>

CERTIFICATE OF COMPLIANCE

Pursuant to Rule 84.06(c), I hereby certify that this brief includes the information required by Rule 55.03; complies with the limitations contained in Rule 84.06(b) and Western District Special Rule XLI; and contains 10,933 words, as calculated using the word-processing system used to prepare this brief.

/s/ Ryan Smith

CERTIFICATE OF SERVICE

I hereby certify that true and complete copies of the forgoing Brief and attached Appendix have been mailed or hand-delivered to all counsel of record this Eighth day of August, 2018.

/s/ Ryan Smith

EVIDENTIARY HEARING Volume 4 11/28/2017

1	Q. Okay. Did anyone else such as David Glarner
2	or Robert Glarner represent to these lenders that you
3	went to that they might be willing to personally
4	guarantee a loan?
5	A. There were no nonutility assets that were
6	offered to be collateralized for this loan.
7	Q. When you as a representative of Indian Hills
8	approached those lenders, what limits or levels of money
9	from the parent were you authorized to contribute to
10	help finance the project costs?
11	A. Yeah. We were flexible on those terms. We
12	were trying to get to a point to find out what level of
13	equity or interest carrier or interest reserves the
14	banks would want in order to try to get a financing deal
15	done.
16	Q. And how flexible were you? What was your
17	ability to contribute?
18	A. I mean, we we had a lot of flexibility. I
19	think we were waiting to see get a proposal from the
20	bank.
21	For example, if you go to the you know,
22	the answers I gave to you as part of the original
23	financing case and you go back to Peoples Bank. Peoples
24	Bank got kind of far down the line with us, and they
25	presented a spreadsheet with potential interest

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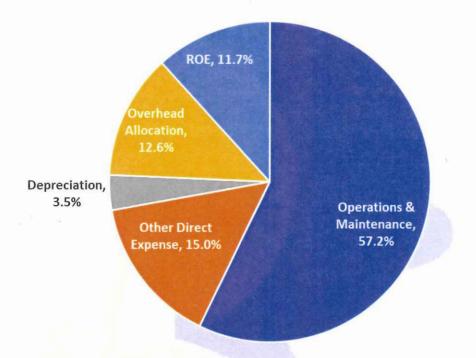
Fax: 314.644.1334

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Schedule KNR-5



Confluence Rivers Revenue Requirement Breakdown



System Type	Service Area	Current Average Rate	Proposed Rate
Sewer	Auburn Lakes	\$45.00	\$68.53
Sewer	Calvey Brook	\$33.78	\$68.53
Sewer	Gladlo	\$37.67	\$68.53
Sewer	Lake Virginia	\$13.33	\$68.53
Sewer	Majestic Lakes	\$37.50	\$68.53
Sewer	Mill Creek	\$30.11	\$68.53
Sewer	Roy-L	\$33.00	\$68.53
Sewer	Villa Ridge	\$24.24	\$68.53
Sewer	Willows	\$15.00	\$68.53
Water	Auburn Lakes	\$30.00	\$61.64
Water	Calvey Brook	\$36.36	\$61.64
Water	Eugene	\$30.00	\$61.64
Water	Evergreen Lakes	\$12.00	\$61.64
Water	Gladlo	\$20.00	\$61.64
Water	Majestic Lakes	\$37.50	\$61.64
Water	Roy-L	\$40.00	\$61.64
Water	Smithview	\$5.31	\$61.64
Water	Willows	\$5.23	\$61.64

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

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In the Matter of the Application of Elm Hills Utility Operating Company, Inc. and Missouri Utilities Company for Elm Hills to Acquire Certain Water and Sewer Assets of Missouri Utilities Company, for a Certificate Of Convenience and Necessity, and, in Connection therewith, to Issue Indebtedness And Encumber Assets

Case No. SM-2017-0150

NOTICE

COMES NOW Elm Hills Utility Operating Company, Inc. (Elm Hills) and states as follows to the Missouri Public Service Commission (Commission):

1. The Commission's *Order Approving Stipulation and Agreement, Granting CCN and Transfer of Assets* issued on September 19, 2017 (Order), among other things, approved a Stipulation and Agreement that directed in part that Elm Hills provide notice the Commission, Staff, and Office of the Public Counsel if there are any changes to the current investment structure or investors in Elm Hills, its immediate parent or its affiliates First Round CSWR, LLC and Central States Water Resources, Inc. and any changes to the current investment structure or investors in Fresh Start of which the owners of Elm Hills, or others, may become aware.

2. Elm Hills hereby provides notice that Sciens Capital Management LLC has formed an investment entity named U.S. Water Systems, LLC, which has purchased 100% of the ownership interests in affiliates First Round CSWR, LLC, Central States Water Resources, Inc., and Fresh Start Venture LLC.

3. Elm Hills will work with the Staff of the Commission and the Office of the Public

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Counsel to provide documents related to these transactions.

WHEREFORE, Elm Hills respectfully requests that the Commission accept this filing.

Respectfully submitted,

Q1.Com

Dean L. Cooper, MBE #36592 BRYDON, SWEARENGEN & ENGLAND P.C. 312 E. Capitol Avenue P.O. Box 456 Jefferson City, MO 65012 (573) 635-7166 telephone (573) 635-3847 facsimile dcooper@brydonlaw.com

ATTORNEYS FOR ELM HILLS UTILITY OPERATING COMPANY, INC.

CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the foregoing document has been sent by electronic mail this 29th day of November, 2018, to:

Mark Johnson Office of the General Counsel <u>staffcounselservice@psc.mo.gov</u> <u>mark.johnson@psc.mo.gov</u> Ryan Smith Office of the Public Counsel <u>opcservice@ded.mo.gov</u> ryan.smith@ded.mo.gov

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Exhibit No. ____ Issues: Termination of Agreement to Transfer Reflections Systems to CSWR; Public Interest Witness: Anthony J. Soukenik Type of Exhibit: rebuttal Testimony to Testimony of Josiah Cox Sponsoring Party: Reflections Subdivision Master Association, Inc. File No.: WA-2019-0185 Date August 13, 2019

REBUTTAL TESTIMONY

FOR

ANTHONY J. SOUKENIK,

FOR

REFLECTIONS SUBDIVISION MASTER ASSOCIATION, INC.

Rebuttal Testimony for Anthony J. Soukenik, for Reflections Subdivision Master Association, Inc.

1.		
2.		
3.	<u>WITN</u>	ESS INTRODUCTION
4.	Q.	PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
5.	A.	My name is Anthony J. Soukenik. My business address is 600 Washington Ave.,
6.		Fl. 15, St. Louis, MO 63101.
7.	Q.	ARE YOU AN OFFICER OF REFLECTIONS SUBDIVISION MASTER
8.		ASSOCIATION, INC.?
	A.	Yes. I am the President of Reflections Subdivision Master Association, Inc. (the
9.		"Association").
10.	Q.	ARE YOU FAMILIAR WITH THE AGREEMENT TO TRANSFER THE
11.		UTILITY SYSTEMS AT REFLECTIONS TO CENTRAL STATES
12.		WATER RESOURCES, INC. ("CSWR") ENTERED INTO BY CSWR
13.		AND THE ASSOCIATION AND GREAT SOUTHERN BANK ON
14.		OCTOBER 11, 2018 (THE "INITIAL AGREEMENT") AND THE
15.		AMENDED AND RESTATED AGREEMENT FOR SALE OF UTILITY
16.		SYSTEM THAT WAS ENTERED INTO BY SUCH PARTIES AND THE
17.		REFLECTIONS CONDOMINIUM OWNERS ASSOCIATION, INC. ON
18.		DECEMBER 14, 2018 (THE "AMENDED AGREEMENT" AND,
19.		COLLECTIVELY WITH THE INITIAL AGREEMENT, THE
20.		"AGREEMENTS")?

1.	А.	Yes, I am familiar with both the Initial Agreement and the Amended Agreement,
2.		as the Association was one of the parties to each such agreement.
3.	Q.	ON PAGES 15 AND 16 OF HIS DIRECT TESTIMONY, JOSIAH COX
4.		INDICATES THAT THE ASSOCIATION HAS TAKEN STEPS TO
5.		CONVEY THE WATER AND SEWER SYSTEMS AT THE
6.		REFLECTIONS DEVELOPMENT TO CENTRAL STATES WATER
7.		RESOURCES, INC. ("CSWR"). IS THAT TESTIMONY CURRENTLY
8.		ACCURATE?
9.	А.	No. On August 2, 2019, the Notice attached hereto as Exhibit AJS 1-A was
10.		issued to Central States Water Resources, Inc., terminating the Amended
11.		Agreement, pursuant to the right to do so reserved in Section 5 of the Agreements.
12.	Q.	DID ALL PARTIES TO THE AMENDED AGREEMENT, OTHER THAN
13.		CSWR, VOTE TO TERMINATE THE AMENDED AGREEMENT?
14.	A.	Yes. The Association, the Reflections Condominium Owners Association, Inc.,
14. 15.	А.	Yes. The Association, the Reflections Condominium Owners Association, Inc., and Great Southern Bank all voted to terminate the Amended Agreement.
	A. Q.	
15.		and Great Southern Bank all voted to terminate the Amended Agreement.
15. 16.		and Great Southern Bank all voted to terminate the Amended Agreement. DOES THE ASSOCIATION HAVE ANY CURRENT INTENT TO
15. 16. 17.		and Great Southern Bank all voted to terminate the Amended Agreement. DOES THE ASSOCIATION HAVE ANY CURRENT INTENT TO TRANSFER THE WATER AND SEWER SYSTEMS AT THE
15. 16. 17. 18.	Q.	and Great Southern Bank all voted to terminate the Amended Agreement. DOES THE ASSOCIATION HAVE ANY CURRENT INTENT TO TRANSFER THE WATER AND SEWER SYSTEMS AT THE REFLECTIONS DEVELOPMENT TO CSWR?
15. 16. 17. 18. 19.	Q.	and Great Southern Bank all voted to terminate the Amended Agreement. DOES THE ASSOCIATION HAVE ANY CURRENT INTENT TO TRANSFER THE WATER AND SEWER SYSTEMS AT THE REFLECTIONS DEVELOPMENT TO CSWR? No. CSWR could not timely close its acquisition, because of the length of time
 15. 16. 17. 18. 19. 20. 	Q.	and Great Southern Bank all voted to terminate the Amended Agreement. DOES THE ASSOCIATION HAVE ANY CURRENT INTENT TO TRANSFER THE WATER AND SEWER SYSTEMS AT THE REFLECTIONS DEVELOPMENT TO CSWR? No. CSWR could not timely close its acquisition, because of the length of time involved in this proceeding and the possibility of an appeal. The closing date was
 15. 16. 17. 18. 19. 20. 21. 	Q.	and Great Southern Bank all voted to terminate the Amended Agreement. DOES THE ASSOCIATION HAVE ANY CURRENT INTENT TO TRANSFER THE WATER AND SEWER SYSTEMS AT THE REFLECTIONS DEVELOPMENT TO CSWR? No. CSWR could not timely close its acquisition, because of the length of time involved in this proceeding and the possibility of an appeal. The closing date was always known to be a consideration to the associations and to the bank; and that is

1.		proceeding to be bifurcated from this proceeding, and for the approval of the
2.		Reflections transfer to be more expeditiously prosecuted; and CSWR/Osage
3.		Utility Operating Company, Inc. refused to do so. Instead, CSWR chose to
4.		continue to combine the approval of the acquisition of the Reflections systems
5.		with its acquisition of several other systems, and to seek an acquisition premium
6.		and rate base adjustment not disclosed in the Agreements and which CSWR knew
7.		or should have known would create the basis for an extended proceeding, because
8.		of the issues presented in the combined application.
9.	Q.	ON PAGE 28 OF HIS DIRECT TESTIMONY, MR. COX INDICATES
10.		THAT A GRANT OF THE REQUESTED CERTIFICATE OF
11.		CONVENIENCE AND NECESSITY ASSOCIATED WITH THE
12.		PROPOSED ACQUISITION OF THE SPECIFIED ASSETS OF
13.		REFLECTIONS AND THE RELATED TRANSACTIONS ARE IN THE
14.		PUBLIC INTEREST OF THE STATE OF MISSOURI. DO YOU AGREE
15.		WITH THAT STATEMENT?
16.	А.	No. Based upon the testimony and data request responses that have been filed
17.		and issued by the various parties in the matter to date, it became apparent that
18.		Osage Utility Operating Company, Inc. would not provide the least cost, capable
19.		utility service to the Reflections development, given its requested rate base
20.		adjustment and acquisition premium. The associations and the bank had agreed to
21.		transfer the utility systems to CSWR for one dollar, in order to allow rates to be
22.		maintained at the most economical level. By seeking the rate base adjustment and
23.		acquisition premium, Osage Utility Operating Company, Inc. sought to increase

1.		rates beyond what is required to make the needed improvements to the systems.
2.		Additionally, the improvements discussed by Osage Utility Operating Company,
3.		Inc. include items that are not required by the Missouri Department of Natural
4.		Resources ("DNR"); again adding to the costs that would be recovered through
5.		future rates. The non-profit entities Missouri Water Association and Lake Area
6.		Waste Water Association indicated that they were willing and able to provide the
7.		service to Reflections; to make the improvements required by DNR; to set rates
8.		based on costs incurred in their respective systems; and to close the acquisition
9.		before the end of August. All of these factors lead to the conclusion that the
10.		acquisition by the non-profit entities would be in the best interest of the
11.		associations and the bank, as well as the public interest in having capable utility
12.		service at reasonable rates.
13.	Q.	DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

14. **A.** Yes.

AFFIDAVIT

STATE OF MISSOURI)) COUNTY OF ST. LOUIS)

I, Anthony Soukenik, state that I am the President of Reflections Subdivision Master Association, Inc.; that the Rebuttal Testimony and exhibit attached hereto have been prepared by me or under my direction and supervision; and, that the answers to the questions posed therein are true to the best of my knowledge, information, and belief.

Subscribed and sworn to me this $\frac{3\pi}{2}$ day of August, 2019.

SS

My Commission Expires: 1/26/2023 wcki (SEAL)



SANDBERG PHOENIX

Sue A. Schultz Attorney 2

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475 Regency Park, Suite 175 O'Fallon, IL 62269 Tel: 618.624.3478 Fax: 618.624.3326 sschultz@sandbergphoenix.com www.sandbergphoenix.com

August 2, 2019

VIA EMAIL: jcox@cswrgroup.com FACSIMILE: 314-238-7201 and CERTIFIED MAIL, RETURN RECEIPT REQUESTED

Josiah Cox, President Central States Water Resources, Inc. 500 Northwest Plaza Drive #500 St. Ann, MO 63074

RE: NOTICE OF THE TERMINATION of Amended and Restated Agreement for Sale of Utility System dated December 14, 2018 (the "Agreement"), Great Southern Bank, Reflections Subdivision Master Association, Inc., and Reflections Condominium Owners Association, Inc. (collectively "Seller"), and Central States Water Resources, Inc. ("CSWR") for the transfer of the water and sewer systems (the "Property") serving the Reflections subdivision development in Camden County, Missouri (the "Development"). All terms not defined herein shall have such meaning as set forth in the Agreement.

Dear Mr. Cox:

As you know, this firm represents Great Southern Bank and Reflections Subdivision Master Association, Inc. under the above Agreement. Based upon the vote of all three entities constituting the Seller, Seller hereby terminates the Agreement, pursuant to the right reserved in Section 5 thereof, because the Closing has not occurred by December 31, 2018 (nor during the period since then).

CSWR chose to submit the Agreement for approval by the Missouri Public Service Commission (the "**PSC**") in conjunction with its submission of approval for several other systems, with the knowledge that other parties were interested in providing service to those other systems; and CSWR chose to request an acquisition premium and amounts to be included in rate base above the \$1.00 price CSWR would have paid for the Property, all causing a delay in the prosecution of the proceeding before the PSC. Despite our requests for the proceeding to be bifurcated, to allow more expedient prosecution, CSWR refused to do so. Based on the issues CSWR has chosen to raise in the proceeding, the end date for the proceeding cannot be predicted. Such delay is not acceptable to the Seller, as time is of the essence to the Seller and to the condition of the Property.

Further, based upon the data request responses and the testimony filed to date in the PSC proceeding, it has become apparent that CSWR would not provide the least cost qualified service to the Development. Others would be in a position to provide lower cost service and more efficiently address the concerns listed by the seller's engineers who have, previously, reviewed the Property's condition. These factors provide basis for even more delay in the PSC proceeding, as parties seek to submit responsive testimony and, potentially, appeal any decision the PSC would finally render.

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Josiah Cox August 2, 2019 Page 2 of 2

For all the foregoing reasons, the Seller entities have unanimously voted to terminate the Agreement pursuant to Section 5.

Should you have questions, please have your counsel direct them to the undersigned.

Very truly yours,

Que a Schuth

Sue A. Schultz

 cc: James A. Beckemeier (via email and facsimile) Jennifer L. Hernandez (via email) Jessica Braden (via email) Anthony Soukenik (via email) Stanley Woodworth (via email)

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r-,	Sent To Josiah Cox, President		
LIDZ	Street and Apt. No., Central States Water Resources, Inc.		
N	500 Northwest Plaza Dr., #500		
J	<i>City, State, ZIP+4</i> St. Ann, MO 63074		
	PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions		

Barbara A. Wunderlich

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