BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Confluence Rivers Utility Operating Company, Inc.'s Request for Authority to Implement a General Rate Increase for Water Service and Sewer Service Provided in Missouri Service Areas.	))))))	**Case No. WR-2023-0006** Tariff Nos. YW-2023-0113 and YS-2023-0114

STAFF'S STATEMENT OF POSITIONS

COMES NOW the Staff of the Missouri Public Service Commission, by and through counsel, and tenders this *Statement of Positions on the Issues* in satisfaction of the Commission's *Order Granting Motion to Amend Procedural Schedule,* issued herein on April 25, 2023:[1]

1. Depreciation:
What depreciation rates should the Commission order?

Staff's Position: The Commission should order the depreciation rates set out on Amanda Coffer's Schedule AC-r1 for Confluence, which are Confluence's current depreciation rates, with a few changes. As Confluence's operating revenues for water and sewer were both in excess of $500,000 for 2022, Ms. Coffer recommended a change to align account numbers to the NARUC USOA Class A3 account numbers as detailed in the table at the top of p. 4 of her Rebuttal Testimony. Ms. Coffer also recommends the Commission order Confluence to maintain data using the Uniform System of Account (USOA) for all future additions, retirements, and net salvage as outlined in Commission Rule 20 CSR 4240-50.020, *Preservation of Records*.
Coffer Rebuttal, pp. 3-5.

2. Recommended Reports:
Which reports recommended by Staff, if any, should Confluence be ordered to maintain and provide to Staff and OPC?

a. Should Confluence maintain revenue reporting, chemical reporting and electric expense reporting to be provided to Staff when requested in future rate cases?

[1] Staff notes that last-minute schedule changes and issue re-writes are even now pending. If necessary, Staff will file an *Amended Joint List of Issues, List and Order of Witnesses, Order of Cross-Examination and Order of Opening Statements.*

Staff's Position: Mr. Amenthor recommends that the Commission order Confluence to:

- Retain the monthly billing reports and customer usage data for the period January 1, 2021, through January 31, 2023.
- Maintain complete and accurate monthly billing reports for each water and wastewater system, beginning with February 1, 2023, through the true-up cutoff in Confluence River's next general rate proceeding, that include individual columns for:

  Account number, customer name, customer address, billing address, Meter ID, Meter/Service Line size, the dates service began, the dates service ended, the usage gallons, and revenue dollars charged separately by base charge, commodity charge and by each type of miscellaneous revenue that may have been charged.
- Record miscellaneous revenues using USOA account 470 and 532 for late fees as well as 471 and 536 for the remaining miscellaneous fee types; however for each type of miscellaneous revenue, Confluence needs to delineate a special minor account in its general ledger moving forward.
- Record its bad debt expense and net write-offs by month and by system, separately for water and sewer, as well as maintain the amounts withheld by CBE Group for payment with the associated customer account to which the information pertains.
- Maintain a general list, including the name of the system, the system type (water or wastewater), the name of the electric provider, the number of bills at each water and wastewater system, the type of asset receiving service for each electric bill such as a lift station, well, lagoon, treatment plant, etc. and the phase of electricity used for each. In addition, Confluence needs to maintain all invoices so they are readily available with detailed usage and a breakdown of all charges.
- Maintain a list of the type of chemicals used at each facility at each water and wastewater system. Maintain a quarterly or monthly log with dates, including the type of chemical used and the quantity of each chemical used at each facility at each water and wastewater system. This includes any chemicals purchased in bulk that are utilized at multiple water and wastewater systems. Ensure that all chemical invoices contain the quantity and price of each chemical purchased, whether directly purchased by CSWR or by the operator.

Amenthor Direct, pp. 15-16.

b. Should the Commission order Confluence to maintain a monthly report, to be provided in future rate cases, showing the payment habits of its customers that includes the amounts of actual revenue collected at different time intervals so this data can be used in lead/lag studies in future rate cases?

Staff's Position: Staff recommends the Commission order Confluence maintain a day-to-day collection report by tariff rate district going forward for Staff to utilize in future cash working capital lead/lag studies. Additionally, Staff recommends the

Commission order Confluence, going forward, to maintain all invoices supporting test year costs. Staff also recommends the Commission order Confluence to record the revenue and expense related to primacy fees using a separate minor account designation in order for Staff to more easily review and possibly propose adjustments in future rate case proceedings. Staff recommends further that the Commission order Confluence to maintain a refund report including the date, amount, customer name, customer address and associated water/wastewater system. This will be helpful in assessing the number of refunds being issued and the nature of the refunds should Confluence choose to make future adjustments to its policies and procedures. Staff is willing to forgo the request that Company maintain a refund report so long as Confluence maintains the billing report as discussed in Mr. Amenthor's surrebuttal testimony.
Dhority Direct, p. 14, ll. 18-21; p. 16, ll. 18-20; p. 18, ll. 5-9; Dhority Surrebuttal, pp. 3-5.

c. Should Confluence provide the Confluence General Ledger, CSWR general ledger, and allocation percentages with supporting information on a quarterly basis, including between rate cases?

Staff's Position: Staff recommends that the Commission order Confluence as follows: If a cost is directly incurred and was caused by a specific system within a particular state, CSWR should assign those costs to the appropriate UOC when appropriate and not record direct costs to the CSWR ledger but rather record them to the ledger at the state level that incurred the cost. The CSWR ledger should include only costs for which the cost cannot be directly associated with an individual UOC or state and must be allocated. In addition, CSWR has been, and plans to continue, acquiring water and wastewater utilities within Missouri as well as in states outside of Missouri. Staff would like to monitor CSWR's and Confluence's general ledger as the acquisitions continue to occur. Staff recommends that the Commission order Confluence to provide the CSWR general ledger and Confluence general ledger for quarterly surveillance as well as order Confluence to maintain a report showing what the monthly allocations are by CSWR and/or UOC for each allocation factor. These items will allow Staff to monitor to ensure that as systems are acquired, the allocation factors are adjusting accordingly.
Staff recommends that the Commission order Confluence to provide the following information on a quarterly basis:

- Complete detailed transactional general ledger for CSWR
- Complete detailed transactional general ledger for Confluence
- Overhead allocation factors by each affiliate with the associated supporting data for each factor (plant in service dollars, number of customer connections, and expense dollars).

Sarver Direct, p. 5, l. 19, to p. 6, l. 8; Sarver Surrebuttal, p. 28, ll. 17-22.

3. Income Taxes

With respect to income tax--

a. How should income tax expense be set for purposes of establishing the revenue requirements?

Staff's Position: Income tax expense should be set for purposes of establishing the revenue requirements as follows: first, multiply taxable income by the composite tax rate (the current federal tax rate of 21% and the state tax rate of 4% are added to produce the composite rate of 25%) to determine the actual amount of taxes to be paid absent the existing net operating losses (NOLs); then, compare the amount of NOLs available for each utility holding company to determine if each one of the holding companies would be required to pay any income taxes in the first year after the rates from this case become effective. If there are enough NOLs to offset the taxable income, do not include any income taxes in the cost of service. NOL's are not tax timing differences that will be reversed over a set time, thus for ratemaking purposes, they do not need to be normalized and can be used to offset income tax expense.
Bolin Direct, p. 6, ll. 9-15; Bolin Surrebuttal, p. 1, ll. 19-20, p. 2, ll. 15-18.

b. If the Commission allows Confluence to recover income tax expense in an amount greater than what would be remitted to the IRS in a given tax year, should the excess income tax expense be booked to a deferred liability account that will offset rate base?

Staff's Position: If the Commission were to agree with Confluence's position on the NOL issue in this case and normalize that item for ratemaking purposes, it would be authorizing collection of amounts in current rates by Confluence that would not be paid to taxing authorities until future periods, potentially many years later. In that event, customers would be involuntarily contributing cost-free capital to Confluence. Accordingly, the Commission should order in this proceeding that any amounts of income tax expense collected in rates that exceed the amount of income taxes actually paid to federal and state taxing authorities in future years to be used as an offset to rate bases in future rate proceedings to recognize the capital being forcibly contributed to Confluence by its ratepayers.
Bolin Surrebuttal, p. 6, l. 16, to p. 7, l. 2.

4. Accounting Services:

What amount of third party accounting fees should be included in the Company's revenue requirement?

Staff's Position: Staff recommends removal of all costs for accounting services provided by Anders CPA & Advisors ("Anders") as Confluence has an in-house accounting team and the services provided by Anders are duplicative.
Dhority Direct, p. 6, ll. 17-18; Dhority Surrebuttal, p. 1, ll. 18-21.

5. Rate Design/District Consolidation:
With respect to rate design and district consolidation—

a. What rate design should the Commission order for Confluence?

Staff's Position: Staff does not support Confluence's proposal for single tariff rate. Staff's proposal, also known as modified district-specific pricing ("DSP"), includes consolidating systems into three (3) separate water districts and four (4) separate sewer districts. Each water district has its own single rate and usage charge for metered customers and its own single flat rate for non-metered customers. Each sewer district has its own single flat rate charge for sewer service. The primary benefit of DSP is that it more closely aligns with the principles of cost causation by having the cost causers pay for their own costs of service (Roth Rebuttal, p. 3:14 – 18 and p. 4:1 – 4). Staff attempted to group systems together into specific districts that shared a similar cost of service to attempt to achieve reasonable rates and attempt to mitigate rate shock as much as possible (Roth Rebuttal, p. 4:14 – 16).

i. What is the appropriate amount of usage for purposes of establishing water rates?

Staff's Position: Due to the quality of Confluence's water sales data, Staff utilized an estimate of 5,000 gallons per customer per month. Staff used this number based on its experience with customer usage among various water systems in the state.
Roth Direct, p. 6, ll. 14 – 21.

b. Should Confluence Rivers be permitted to consolidate its rules and regulations and service charges into a single tariff book for water service and a single tariff book for sewer service?

Staff's Position: Staff is not opposed to consolidating the tariff books into a single tariff book for water service and a single tariff book for sewer service utilizing the similar rules of service and a single list of miscellaneous charges for all systems where appropriate Staff will review tariffs for specific language that may be unique to an individual system to determine if the language should be retained in the consolidated tariff books.
Roth Surrebuttal, p. 2, ll. 3-4.

6. Rate Case Expense:
With respect to rate case expense—

a. Should Confluence be permitted to amortize rate case expense and include the unamortized portion in rate base to receive a return on and of this expense?

Staff's Position: Staff opposes Confluence's proposal to amortize rate case expense over a three (3) year period and to include the unamortized balance of rate case expense in rate base. Staff does not support amortization of rate case expense for ratemaking purposes and has proposed to normalize the expense over a three (3) year period. Furthermore, Staff disagrees with Confluence's inclusion of these costs in rate base because Confluence should not receive carrying costs on this expense.
Dhority Rebuttal, p. 7, ll. 18-23.

b. Should the Company be allowed to recover the cost of its depreciation study?

Staff's Position: Should the Commission choose to permit Confluence recovery of the depreciation study, Staff recommends including the full cost amortized over 5 years.
Dhority Direct, p. 8, ll. 21-22.

7. Acquisition-Related Costs:
What legal and preliminary engineering costs related to acquisitions and applications for certificates of convenience and necessity should be capitalized?

Staff's Position: None. Staff recommends removal of all these costs improperly capitalized by Confluence. These costs are properly identified as acquisition transaction costs. The Commission has routinely denied rate recovery of acquisition transaction costs, either through capitalization or expense.
Majors Direct, pp. 14-15; Majors Surrebuttal, pp. 4-8.

8. Retirements:
Has Staff reflected the proper amount of retirements that correspond to the proper level of additions in its accounting schedules?

Staff's Position: Yes, because Staff could not identify where Confluence listed the additions that corresponded to the retirements that are at issue in the Gladlo, Missouri Utilities, Roy-L, Terre Du Lac, and Villa Ridge systems.
Majors Surrebuttal, p. 3.

9. Cost of Capital:
With respect to the cost of capital—

a. What is the appropriate capital structure to use in calculating the Company's rate of return?

b. What is the appropriate cost of debt to use in calculating the Company's rate of return?

c. What is the appropriate return on common equity to use in calculating the Company's rate of return?

Staff's Position: Confluence should be authorized an overall ROR of 8.05%, produced using Mr. Walters' recommended hypothetical capital structure of 50% Equity and 50% Debt, his recommended authorized Return on Common Equity of 9.50%, the midpoint

of his range 9.20% to 9.80%, and Confluence's embedded Cost of Debt of 6.60%.
Walters Direct, p. 4, ll. 5-8.

10. Call Center Expense:
What amount of call center expense should Confluence recover?

Staff's Position: Confluence should not recover any costs pertaining to the liveVOICE answering service because Confluence is no longer using this service. The Company should recover only 50% of all costs pertaining to Nitor Billing Services because Staff has significant concerns regarding amended services, quality of service issues, and Confluence's failure to submit a Request for Proposal prior to engaging Nitor.
Dhority Rebuttal, p. 2, ll. 13-20.

11. Customer Feedback:
With respect to customer feedback—

a. Should the Commission order Confluence to use such methods as customer opinion surveys to solicit the opinions of its customers regarding the service that they are receiving?

Staff's Position: With respect to customer feedback and the Commission ordering Confluence to use methods such as customer opinion surveys, Staff's position is that Confluence should examine methods available to solicit the opinions of its customers regarding the service that they are receiving. The Commission should order Confluence to use customer opinion surveys.
Glasgow Direct, p. 9, ll. 16 and 17; Glasgow Surrebuttal, p. 6, ll. 1-4.

b. Should the Commission order Confluence to conduct a third-party study regarding customer feedback?

Staff's Position: As far as Confluence conducting a third-party study regarding customer's feedback, Staff's position is that Confluence should be required to work with Staff and OPC to submit a competitive RFP for a third party customer survey. Also this survey should be submitted within one year of rates going into effect and the results of the customer survey should be made public.
Glasgow Surrebuttal, p. 6, ll. 1-4.

12. Uncollectible Expense:
What amount of Uncollectible Expense should be used to set the revenue requirement?

Staff's Position: Staff included the actual net write offs experienced by Confluence for the 12 months ending December 31, 2022, in the cost of service.
Amenthor Direct, p.11, ll. 7-13; Amenthor Surrebuttal, p.3, ll. 7-8.

13. Fire Protection:

With respect to fire protection--

a. Should the Commission disallow hydrant investments from rate base for the Terre Du Lac system based on the investments not being used and useful?

b. Should the Commission order Confluence to meet with representatives of Staff, OPC, and the Terre Du Lac fire department to pursue possible avenues for funding to address fire protection concerns?

Staff's Position: Staff has not taken a position on these issues.

14. Operations, Maintenance, and Oversight:

With respect to operations, maintenance, and oversight--

a. Should the Commission order Confluence to create and follow written procedures for auditing contract operator performance and to improve maintenance and oversight activities such that it responds to problems as they occur?

Staff's Position: Yes. Additional oversight of the contract employees who are operating the water and sewer systems is necessary, based upon problems that are beginning to occur at the water and sewer systems. It is Staff's position that additional oversight of contract employees, in the form of dedicated Missouri personnel, is likely the best next step in improving the situation. A utility company cannot delegate responsibility for maintenance, operations, or capital planning. Contract employees can perform certain functions well, but company oversight of those limited functions must be maintained. Staff believes that Confluence's current business model of contracting nearly all of the tasks of running a utility is not sustainable in the long term.
Gateley Direct, p. 14, ll. 19-23; Gateley Surrebuttal, p. 8, ll. 14-15.

b. Should Confluence be required to hire or designate not less than one employee solely dedicated to Missouri operations?

Staff's Position: Staff recommends that the Commission order Confluence to establish not less than two positions dedicated to oversight of operations of facilities in Missouri. The primary duties of these positions should include:

- Oversight of contract operators, including frequent communications, scheduled and unscheduled spot checks at facilities, audits of contractor performance, and ensuring that Confluence personnel are aware of any problems at facilities or customer concerns.
- The ability to rapidly respond to needs for facility inspections, treatment plant upsets, significant damage due to weather, etc.
- The ability to respond and schedule future inspections with Staff within two days, and the ability to allow access to conduct said inspections within two weeks in the majority of circumstances.
- Maintain a familiarity with each system. Understand and track the plan for

complying with schedules of compliance ordered by the DNR, significant maintenance and planned upgrades, and other facts about individual systems necessary to understand challenges and how the Company plans to overcome them

Gateley Direct, p. 6, ll. 1-4; pp. 13-14; p. 15, ll. 7-9.

c. Should the Commission order a disallowance related to the Company's lack of written procurement policies or guidelines, and if so, how much?

Staff's Position: Staff takes no position on this issue.

d. Should the Commission order a disallowance related to Confluence's contract-based business model, and if so, how much?

Staff's Position: Mr. Gateley testified that cutting funding for current contracts is not in the best interest of customers.
Gateley Surrebuttal, p. 11, ll. 3-4.

15. Customer Communications:
Should the Commission order Confluence to continue to pursue improvement in their efforts to communicate with customers, particularly boil advisories?

Staff's Position: Staff recommends that Confluence continue to pursue improvement in its efforts to communicate with customers.
Gateley Surrebuttal, p. 7, ll. 1-3.

16. Meter Testing:
Should the Commission order Confluence to establish a customer meter testing program compliant with 20 CSR 4240-10.030(38)?

Staff's Position: Staff recommends that the Commission order Confluence to comply with Rule 20 CSR 4240-10.030(38).
Gateley Direct.

17. Advanced Meter Infrastructure Investments:
Should the Commission disallow any costs related to AMI meter investments?

Staff's Position: Staff takes no position on this issue.

18. Use of Employees rather than Contractors:
Should the Commission order Confluence to begin transitioning from using contract wastewater and drinking water operators to Confluence employees performing these functions?

Staff's Position: Staff recommends that within 60 days of the effective date of an order on this rate case, Confluence should be required to submit a plan to reduce reliance on contract operators, with a goal of no less than 50% of its plants being operated by Confluence employees prior to its next rate case.
Gateley Surrebuttal, p. 11, ll. 9-12.

19. Capital Improvement Plan:
Should the Commission order Confluence to file a 5-year capital improvement plan, updated annually, in this docket each year no later than March 31st. This plan will be reviewed with Staff and OPC for discussion of prioritization of projects. The first plan shall be filed no later March 31, 2024. The plan shall include:

a. Projected budgets for the tasks to be completed
b. A brief summary of the improvement
c. Projects shall be broken out by system, and by utility type
d. A schedule for testing of existing master meters, and installation of master meters where none are presently installed.
e. The plan will include a narrative discussing why projects were chosen for year 1 of the plan in lieu of other projects.

Staff's Position: Yes. Staff recommends that the Commission order Confluence to file in EFIS no later than four months after the effective date of the Commission's Report and Order in this case a five-year capital plan. Staff further recommends that by January 30 of each year until its next rate case, Confluence file an updated five-year plan. This five-year capital plan will provide projected plans for years one through five. For each water system, each yearly plan will be divided between plant and transmission systems. For each sewer system, each yearly plan will be divided between treatment plant and collection system.
Roos Direct Testimony, p. 6.

20. Late Fees:
Should the Commission order Confluence Rivers to eliminate late fees for customers except for customers for whom no ready disconnection method is available?

Staff's Position: Staff takes no position on this issue.

21. Budget Billing:
Should the Commission order Confluence Rivers to offer a budget billing option for customers?

Staff's Position: Staff takes no position on this issue.

22. Capital v. Expense:
Should certain costs capitalized by the Company be treated as a repair expense and normalized for cost of service?

Staff's Position: Yes. Missouri Statute Section 393.140 and Commission rules, 20 CSR 4240-50.030 for Water Utilities and 20 CSR 4240-61.020 for Sewer Utilities, require Confluence to follow the Federal Energy Regulatory Commission ("FERC") Uniform System of Accounts ("USOA"). The USOA provides specific guidelines when costs should be capitalized or expensed. Staff identified several types of costs that Confluence recorded as capital that should be expensed according to the USOA that include the following:[2]

- Vegetation Management
- Leak Repairs
- Sewer Jetting
- Water and Sewer line repairs
- Fencing repairs
- Sewer system smoke testing
- Tank Painting
- Sludge disposal

Staff recommends that Confluence not be allowed to earn a return on costs that should be expensed according to the USOA. Staff recommends reclassifying the costs that Confluence improperly recorded as capital to expense and further recommends including a normalized level of these costs as expense in Confluence's cost of service. Staff's recommended normalized level of these costs on a total Company basis is $495,736.
Lyons Direct, pp.6-7; Lyons Surrebuttal, pp. 2-9.

23. Timesheets:
Should the Commission order Confluence to require its employees, including executives, to keep timesheets that show the activities performed and where they were performed?

Staff's Position: Yes, detailed timesheets should be maintained for all CSWR employees.
Sarver Direct pp. 17-21; Sarver Surrebuttal pp. 2-14.

24. Payroll:
With respect to payroll—

a. What is the appropriate amount of payroll expense to include in Confluence's cost of service?

Staff's Position: $168,087.
Surrebuttal Accounting Schedule.

b. What amount, if any, of executive compensation should be recovered in rates?

[2] A complete list of the costs Staff reclassified from capital to expense is included in the Confidential Schedule KL-s3 attached to Karen Lyons Surrebuttal Testimony.

Staff's Position: If the Commission decides that Confluence executive compensation should be included in rates for the employees without timesheets, the cost of service would increase by $82,732.
Sarver Surrebuttal, p. 15.

c. Should MERIC be used in setting salaries?

Staff's Position: Yes.
Sarver Direct, pp. 22-23.

d. Should a rate for unemployment be applied to Staff's proposed amount of salaries in setting such amounts?

Staff's Position: No. When calculating Staff's recommended salaries, a cost of living increase was applied to the MERIC salary as MERIC did not have data available at the time of Staff's direct testimony subsequent to calendar year 2021. Including another type of "inflation factor," such as the unemployment rate recommended by Mr. Thies, is not necessary and treatment would further increase rates. In addition, the 2022 data has since been released from MERIC and after review, it appears that the salary data for 2022 is not materially different from Staff's position in its direct testimony. Due to that, Staff considers Mr. Thies' argument regarding unemployment rates to be moot.
Sarver Surrebuttal, p. 23.

25. Employee Benefits:
What is the appropriate amount of employee benefits to include in Confluence's cost of service?

Staff's Position: Staff included $2,445 for healthcare insurance premiums, $5,191 for retirement, and $2,350 for life, STD, LTD, and ADD. (Surrebuttal Accounting Schedule) Staff reviewed all of the policies and invoices for benefits in the test year period updated through January 31, 2023, in order to determine the level of insurance and 401k that should be included in the cost of service. Staff was able to perform an analysis by employee based on Staff's salaries.

- 401k – Staff has included the 3% of each employees' pay for the 401k plan.
- Medical, dental, and vision insurance – Staff removed 15% of the premiums for health and removed 50% of vision and dental premiums.
- Life insurance, Accidental death and dismemberment, Short-term disability insurance, Long-term disability insurance – Staff calculated the life insurance cost to be included in Confluence's cost of service based on one year's salary.

Sarver Direct, pp. 24-26.

26. Corporate Allocations:
What is the appropriate percent of corporate expenses to be allocated from CSWR to Confluence?

Staff's Position: Staff is not proposing any changes to CSWR's method of allocating the cost to Confluence; rather, Staff has included South Carolina's data to the allocation factor calculation to reflect the fact that CSWR will now be allocating costs to that state beginning January 31, 2023, and moving forward. Staff calculated an overall allocation factor of 7.97% to allocate CSWR indirect cost to Confluence.
Sarver Direct, p. 5.

27. Cell Phone/Internet Reimbursement:
Should the Commission allow recovery of cell phone and Internet reimbursement?

Staff's Position: Staff has included the cost of the cell phones and associated costs in addition to the cost of office phones, as those cell phones are perfectly useful for those employees who must understandably be in the field or on-call for utility business. CSWR currently owns three cell phones, which are paid directly to AT&T. Staff did not include expenses for home internet. Staff recommends the Commission to allow the cost of the three cell phones and associated expense paid by CSWR to AT&T and office communications costs. Staff further recommends that the Commission disallow cell phone and employee home internet reimbursements. If CSWR follows the method recommended by Staff moving forward, those costs can be allocated to the individual states and affiliates by general allocation, or even better, by the timesheet reflecting the actual time spent on any given state, affiliate or activity by each employee assigned to a cell phone.
Sarver Surrebuttal, pp. 30-31

WHEREFORE, the Staff of the Missouri Public Service Commission tenders this *Statement of Positions on the Issues,* in satisfaction of the Commission's *Order Granting Motion to Amend Procedural Schedule,* issued herein on April 2, 2023.

Respectfully submitted,

s/ Kevin A. Thompson
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<u>Certificate of Service</u>

I hereby certify that a true and correct copy of the foregoing was served, either electronically or by hand delivery or by First Class United States Mail, postage prepaid, on this **28th day of July, 2023,** to the parties of record as set out on the official Service List maintained by the Data Center of the Missouri Public Service Commission for this case.

s/ Kevin A. Thompson