

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of Veolia Energy Kansas City, Inc.)
for Authority to File Tariffs to Increase Rates) **Case No. HR-2014-0066**

NON-UNANIMOUS STIPULATION AND AGREEMENT

COME NOW Veolia Energy Kansas City, Inc. (“Veolia” or “Company”), the Staff of the Missouri Public Service Commission (“Staff”), Truman Medical Center (“Truman”), and the City of Kansas City, Missouri (“City”) (collectively the “Parties” or individually a “Party”), and respectfully submit to the Missouri Public Service Commission (“Commission”) the following Non-Unanimous Stipulation and Agreement (“Stipulation”).

1. **Issues Settled.** This Stipulation is intended to settle all issues among the Parties for purposes of Case No. HR-2014-0066. The Parties request that the Commission approve this Stipulation as a resolution of all issues in Case No. HR-2014-0066.

2. **Revenue Increase.** The tariff sheets filed by Veolia with the Commission on November 27, 2013 and December 4, 2013 proposed to increase Veolia’s gross annual steam tariff revenues in the amount of \$1,000,000 exclusive of applicable fees and taxes. The Staff’s direct case regarding Veolia’s revenue requirement was filed on May 1, 2014 and supported a revenue requirement deficiency significantly higher than Veolia’s requested increase. The Staff’s direct case regarding Veolia’s class cost of service and rate design was filed on May 15, 2014. No Party other than the Staff and City of Kansas City filed direct testimony. As a result of the settlement and technical conferences held May 21-23, and June 3, 2014, the Parties agree that Veolia’s overall

revenue deficiency exceeds the Company's requested rate increase. As a result of ongoing discussions, the Parties agree that the tariff sheets filed by Veolia with the Commission on November 27 and December 4, 2014 should be rejected and Veolia should be authorized to file with the Commission revised tariff sheets (further discussed below) that are designed to increase Veolia's gross annual steam tariff revenues in the amount of \$1,000,000 exclusive of applicable fees and taxes. The specimen tariff sheets designed to implement this Stipulation are contained in attached **Appendix A**. The Commission, in any order approving this Stipulation, should authorize Veolia to file tariff sheets in complete conformance with the attached specimen tariff sheets. Agreements regarding these tariff sheets are discussed below.

3. Rate Design/Rate Classes. The rate design, rate structure, and rate classes agreed to among the Parties is embodied in the specimen tariff sheets that are attached to this Stipulation as **Appendix A**. These tariff sheets reflect the following changes:

(a) Distribution of the Revenue Deficiency. The Parties agree that the rate increase will be distributed among the Standard Commercial Service ("SCS"), Large Commercial Service ("LCS") and Interruptible Heating Service ("IHS") classes as follows: (1) the Company's proposed rate design as described in the specimen tariff sheet in Appendix A restructures the LCS and IHS demand charge; (2) the first step of the IHS demand charge initially proposed by the Company shall be increased by 9.4% and (3) the remainder of the rate increase shall be recovered from the usage charge applicable to all SCS, LCS and IHS classes.

(b) Billing Determinants. The Parties agree to use the following billing determinants (i.e., metered steam sales) in quantifying the tariff rates and charges resulting from this proceeding:

	<u>Sales (Mlbs)</u>
SCS	26,513
LCS	409,884
IHS	75,609
Total Tariff Sales	<u>512,006</u>
Process Steam	1,122,564
Total Sales	<u>1,634,570</u>

4. Production Adjustment Cost Clause Tariff (“PACC”). The Parties agree that the PACC tariff sheets (also referred to as the “PACC Rider”) shall include the following:

(a) Filing Interval: The PACC shall be an annual rate adjustment mechanism, with an option for the Company to make a semi-annual filing, to recognize increases to fuel, purchased power and certain production costs described in subparagraph (d) below. The PACC tariff sheets shall become effective January 1, 2015.

(b) Rate Case Filing: From the January 1, 2015 effective date of the PACC tariff sheets as long as the PACC is in place the Company shall file a general rate case no later than every four (4) years.

(c) Collection/Refund Method: The PACC Rider shall collect and/or refund any difference between actual charges to eligible accounts and the amount included in base rates on a customer-specific basis in equal monthly installments.

(d) Eligible Accounts. The PACC Rider shall be limited to changes in fuel and consumable expenses included in the base rates resulting from this rate case of \$7.691/Mlb and limited to FERC Accounts 5011 (natural gas), 5012 (natural gas transportation), 5013 (coal), 5017 (purchased electricity), 5021 (water), and 5022 (sewer) that are limited to non-labor fuel, purchased power and specific water and sewer consumables. The Company shall not include any capital costs or internal Company labor-related expenses in its PACC Rider.

(e) Risk Sharing. The risk sharing percentages applicable to the collection of revenues through the PACC Rider due to changes in tracked expenses shall be applied so that 95% of that amount is passed-through to customers and 5% is retained by Veolia.

(f) Example Notice and Bill: **Appendix B** contains an example notice explaining the PACC Rider and an example customer bill showing how the PACC charges/credits will appear on customer bills.

(g) Reporting Requirements: The Parties agree to the following reporting requirements during the term of the PACC Rider. All required information shall be classified as Highly Confidential. Staff and Veolia agree to work toward minimizing any duplication of these reporting requirements with information already submitted by the Company:

(i) Monthly Filings:

- Revenues billed under the PACC by rate class.
- Revenues billed under base rate allowance for PACC includable costs by rate class.
- Billed steam sales (in units of a thousand pounds of steam or “Mlb”) by rate class.
- Actual PACC includable expenses by FERC account.
- Mlbs of steam produced and fuel consumed by fuel type.
- Monthly plant outage information showing forced and scheduled outages.
- Actual invoiced amounts for fuel purchases, including unit price of fuel and transportation costs.
- Water (in units of hundred cubic feet or “Ccf”) purchased for steam production and actual amount billed to Veolia for water and sewer by the City of Kansas City.

(ii) Annual Filings:

- Surveillance monitoring report.
- PACC filing accompanied by supporting testimony addressing:
 - Mlb sales by rate class and by individual customer, separately showing steam sales to Veolia Missouri and the process steam customers.

- Fuel, purchased electricity and consumable costs included in base rates, the amount of such costs includable in the PACC, and the variance of eligible costs during the accumulation period.
- Calculation of the proposed PACC collection rates, along with supporting workpapers.

(h) Prudency Review: The amount of any variance in fuel, purchased electricity and other costs collected through the PACC shall be subject to periodic prudency reviews conducted by Staff. If after the periodic prudency reviews the Staff and the Company are in dispute over any issues, and no resolution can be reached between the Parties, the Parties agree that all such disputes will be presented to the Commission for resolution.

(i) Residential Customers: For purposes of settling this proceeding and recognizing that the Company does not currently serve any residential customers, and recognizing that the Parties need time to ensure smooth operation of the PACC Rider, Veolia agrees to not seek application of the PACC Rider to the Residential High-Rise (“RHR”) class at this time. However, nothing in this Stipulation shall be interpreted as a waiver by Veolia to seek future application of the PACC Rider to the RHR customer class and Veolia reserves its right to seek such application in a future proceeding.

5. Proposed Steam Service Territory Expansion. The Parties agree that Veolia’s request for a certificate of convenience and necessity (“CCN”) for expanding its operations into new service areas, subject to the conditions below, is necessary or convenient for the public service as required under Section 393.170 RSMO 2000. Accordingly the Parties request that the Commission approve a CCN for Veolia to

provide service in the requested expansion areas as described in **Appendix A** to this Stipulation, including a new map and revised territory description, subject to the following conditions:

(a) Record Keeping: Veolia shall keep separate and complete accounts of net investment and direct expenses associated with each expansion area.

(b) Analysis Required Before Decision to Add Customer: Veolia shall provide in any subsequent rate filing an analysis of each new customer or cluster of customers (hereinafter “new expansion customers”) that is to be performed before service is initiated by the Company. In that analysis the Company must demonstrate an expectation that the new expansion customers will provide revenues in excess of the variable cost of the expansion within the term of the applicable customer contract. The Company shall provide that analysis and supporting documentation to Staff.

(c) Analysis Required After Addition of Customer: In the first rate filing after the addition of new expansion customers in either expansion area, Veolia shall provide its analysis and supporting documentation of whether the addition of new expansion customers resulted in revenues to the Company in excess of the actual cost of the expansion in five or fewer years. If Veolia believes that more than five years will be required for the new expansion customers to pay revenues that exceed the cost of the expansion, Veolia agrees to provide to Staff a full explanation of the reasons why it was appropriate for the Company to have added the new expansion customers.

(d) Expansion Cost-of-Service Study: Sixty days before filing its next general rate request, Veolia shall complete a study of the cost of serving customers in the expansion areas separate and distinct from the cost of serving customers in the existing

service territory and shall provide it with the next rate case filing, along with any proposed tariff sheets or tariff sheet revisions to be made applicable to the new expansion customers.

(e) Hold Harmless: Veolia agrees to hold customers in the existing service territory harmless of any increase in production or distribution costs attributable to expansion of the service territory net of revenues associated with customers in the expansion areas. Veolia agrees that it shall not request recovery from customers in the existing territory of distribution costs associated with customers in the expansion areas. Veolia further agrees that, to the extent it is necessary to increase the size or scope of the distribution system in the existing territory in order to provide service to customers in the expansion areas, Veolia will hold customers in the existing territory harmless of costs associated with additional investment and expenses that are not required to serve customers in the existing service territory.

(f) Fuel Mix: Veolia shall inform the Staff of any decision that will change the Company's fuel mix to 80% or more natural gas within 30 days of such decision and to do so by entering a non-case related submission in the Commission's Electronic Information Filing System ("EFIS") with an electronic copy provided to the Staff Counsel's Office.

(g) New Generation Facilities: Veolia shall inform the Staff of any decision to construct a steam generation plant outside the existing Grand Avenue site at least 90 days prior to commencement of construction and to do so by entering a non-case related submission in EFIS with an electronic copy provided to the Staff Counsel's Office.

(h) Shareholder Agreement: The Parties agree and request that in its order approving the new service territory expansion areas as described in **Appendix A** to this stipulation, that the Commission make no finding as to the prudence or ratemaking treatment to be given to any costs or expenses incurred as the result of the granting of this certificate, thereby reserving the right of all Parties to address the disposition of those costs and expenses in the next rate case proceeding, including whether any related additional costs and expenses should be charged to the shareholders of Veolia.

6. Economic Development Rider Tariff (“EDR”).

(a) For customers receiving the EDR rate discount, the customer bill shall show the amount due pursuant to the full tariff rates and the amount of the EDR rate discount that is applied only to the demand charge portion of qualified EDR volumes.

(b) In determining the Company’s revenue requirement for ratemaking purposes, test year revenues shall be restated to reflect the revenues that would have resulted from applications of the LCS tariff rates without the rate discount for the EDR qualified volumes.

(c) Only LCS customers are eligible for EDR discounts.

(d) During the term of this tariff rider and if the Company has customers receiving service under the EDR, the Company shall prepare and submit a semi-annual Highly Confidential report to the Commission listing the names and locations of customers receiving service under the EDR. The Company shall submit supporting documentation to the Commission Staff in the Energy Unit and the Office of Public Counsel.

7. **Capacity Reserve and Emergency Service Tariff (“CR/ES”)**. The Parties agree that the Commission should approve Veolia’s proposed CR/ES tariff sheets as attached in **Appendix A**.

8. **Residential High-Rise Tariff (“RHR”)**. The Parties agree that the Commission should authorize the RHR tariff as attached in **Appendix A** with the following conditions:

(a) **Customer Service**: For RHR customers, Veolia agrees to adhere to Missouri Public Service Commission Rule 4 CSR 240.13 (Chapter 13) as it relates to Gas and Electric Utilities including:

(i) The Chapter 13 rules regarding billing, credit and collections, service initiation, termination, customer contacts with the utility and other customer interactions as may be applicable; and,

(ii) Staff and OPC recognize that the Company currently does not have a centralized call center operation, but should the Company move to centralized call center operations at a future date, it will inform both the OPC and the Staff within 30 days of such change and will begin monthly reporting to the OPC and Staff of the following key metrics: call center staffing, call volume, Abandoned Call Rate (“ACR”), and Average Speed of Answer (“ASA”). Should the Company begin utilizing ‘call deferral’ technologies such as Virtual Hold or Call Back In Queue, it will also notify the OPC and Staff and will include the Company’s utilization of such technologies with its call center reporting. Such call deferral reporting would include the number of calls being offered and the number of calls accepting the call deferral technology.

(b) Staff, the Office of the Public Counsel and Veolia agree to work together to identify and agree on the rules and regulations that do or should apply to the Company and its residential steam customers.

(c) For purposes of settling this proceeding and recognizing that the Company does not currently serve any residential customers, and recognizing that the Parties need time to ensure smooth operation of the PACC Rider, Veolia agrees to not seek application of the PACC Rider to the RHR class at this time. However, nothing in this Stipulation shall be interpreted as a waiver by Veolia to seek future application of the PACC Rider to the RHR customer class and Veolia reserves its right to seek such application in a future proceeding.

9. Special Contract Tariff. The Parties agree that Veolia shall implement revised special contract tariff sheets, replacing the tariff sheets originally filed by the Company that includes the following provisions:

(a) Each contract entered into under the terms of the Special Contract tariff sheets shall be filed with the Commission for approval;

(b) Steam service shall not commence for any customer under a Special Contract until the Commission has approved such contract; and

(c) For ratemaking purposes, the revenues for any customers receiving steam service pursuant to a Commission approved Special Contract will be restated as if the customers were paying the full LCS tariff rate.

10. Rules and Regulations. The Parties agree to Veolia's proposed revisions to its general rules and regulations (PSC Mo. No. 2), with the following modification or comment:

(a) Veolia's filing proposed revisions such that Article 4.2 would partly read "Customers' premises shall have no connection to or from any other source of heat supply". The Parties agree that Veolia's proposed change is to be modified by the addition of the following provision: "Nothing in this provision is intended to limit the availability of this service to customers receiving electric or gas service for non-heating purposes."

(b) The Parties agree with Veolia's proposed increase in the delinquency period from 10 days to 21 days, as set forth in Article 8.2.1.

11. Plant and Depreciation Records.

(a) Updating Current Plant and Depreciation Records

Veolia shall, within 90 days of the Commission Report and Order for this rate case, submit to the Audit Staff of the Commission the Company's property, plant and equipment model (i.e., 'KC PPE Model") showing all updates, revisions and transactions recommended by Staff and agreed to by the Company. The KC PPE Model will be filed in the Staff work papers for this case, and are defined in an attachment to an email from Christopher Smith of Veolia to Rice/Featherstone of Staff on 5/16/2014 as a spreadsheet file named "Rice DR 33-2 – KC PPE Model Recommended Changes.xlsx".

(b) Maintaining Plant and Depreciation Records

Veolia shall maintain the necessary records supporting additions and retirements to plant in service and accumulated depreciation reserve. In particular, Veolia Energy Kansas City shall account for all retirements including any cost of removal and salvage to the appropriate plant in service and accumulated depreciation reserve accounts. All records shall be maintained by the Company to support plant in service and accumulated depreciation reserve account transactions to enable the Staff to identify

and maintain an audit process that would allow review of these transactions and support the dollar amounts of such. These transaction records shall be preserved and be available to the Commission until three years after incorporated into data files compiled for and included in a future depreciation study presented by the Company to the Commission.

Veolia shall maintain plant and accumulated depreciation reserve records as prescribed in the Uniform System Of Accounts (“USOA”) as defined in the Federal Power Act Part 101, specifically the Electric Plant Instruction 10, *Additions and Retirements Electric Plant - B. (2)* as follows.

- B. The addition and retirement of retirement units shall be accounted for as follows:
 - (2) When a retirement unit is retired from electric plant, with or without replacement, the book cost thereof shall be credited to the electric plant account in which it is included. If the retirement unit is of a depreciable class, the book cost of the unit retired and credited to electric plant shall be charged to the accumulated provision for depreciation applicable to such property. The cost of removal and the salvage shall be charged or credited, as appropriate, to such depreciation account.

(c) Depreciation Rate Schedule For Rate Case HR-2014-0066

The following depreciation rate schedule is the agreed upon depreciation rates to become effective as of the date of the Commission Report and Order for this rate case, and are the depreciation rates used in the Staff accounting schedules to establish a portion of the revenue requirement for this rate case (*schedule appears in its entirety on the next page*).

**Veolia Energy Kansas City
Depreciation Rates
HR-2014-0066**

Account Number	Account Description		Depreciation Rate % of Plant	Average Service Life (Years)	Net Salvage % of Plant
311.0	Structures and Improvements (HR-2008-0300)	*	0.00	30.5	-1.0
311.1	Structures and Improvements (post-HR-2008-0300)	*	2.00	30.5	-1.0
312.0	Boiler Plant (HR-2008-0300)	*	0.00	28.6	-4.0
312.1	Boiler Plant (post-HR-2008-0300)	*	2.00	28.6	-4.0
314.0	Turbogenerator Units	*	0.00	32.3	-1.0
315.0	Accessory Electric Equipment	*	0.00	31.3	-1.0
316.0	Miscellaneous Power Plant Equipment	*	0.00	28	2.0
361.0	Distribution Structures	*	0.00	32	-1.0
362.0	Distribution Station Equipment		2.40	42	-1.0
366.0	Underground Conduit and Manholes		2.02	50	-1.0
369.0	Services		2.50	40	0.0
370.0	Meters	**	0.00	21	0.0
391.0	Office Furniture and Equipment		4.17	24	0.0
391.1	Office Computer & Electronic Equipment	**	14.30	7	0.0
394.0	Tools, Shop and Garage Equipment		3.68	28	-3.0
397.0	Communications Equipment	**	6.67	15	0.0
398.0	Miscellaneous Equipment		3.71	24	11

Depreciation Rate % = (100 % - Net Salvage %) / Average Service Life

The retirement rate equals the inverse of the average service life.

* In Case No. HR-2008-0300, subaccount 311.1 (Structures) and subaccount 312.1 (Boiler Plant) were created to allow separate accounting for pre 2008 plant in service and post 2008 additions to plant in service. In Case No. HR-2008-0300, the Depreciation rates for accounts 311.0, 312.0, 314.0, 315.0, 316.0, and 317.0 were set to zero due to over accrual of accumulated depreciation reserves. In rate case No. HR-2011-0241 Accounts 311.1 and 312.1 were each assigned a depreciation rate of 2.00%, retroactive to the HR-2008-0300 case effective date.

** For the current Case No. HR-2014-0066, Staff recommended and Company agreed to setting the depreciation rate for account 370 (Meters) to zero, adding a new account 391.1 (Electronic Equipment) with a depreciation rate of 14.3 %, and increasing the depreciation rate for account 397 (Communications Equipment) to 6.67%.

12. Accounting Records. Veolia shall maintain its accounting records in conformance with the FERC Uniform System of Accounts (“USOA”). Consistent with similar provisions agreed to by the Company in Case Nos. HM-2004-0618, HR-2008-0300 and HR-2011-0241, Veolia shall maintain the subsidiary plant-in-service and accumulated depreciation reserve spreadsheet model known as the Kansas City

Property, Plant and Equipment (“KC PPE”) model as further support for the recorded asset, depreciation reserve and depreciation accrual process.

13. Veolia Missouri Lease Rate. Veolia shall increase the lease rate from \$6.00 per square foot to \$8.00 per square foot per year (a 33% increase) to resolve this issue for the remainder of the existing lease term. Veolia will revise the lease agreement and commence recording the higher lease rate upon the effective date of the order approving this Stipulation.

14. Effective Date. The Parties agree to a goal of an August 1, 2014 effective date for the tariff sheets agreed to herein. Veolia respectfully requests that the Commission consider and approve this Stipulation in sufficient time for the tariff sheets proposed herein to become effective by August 1, 2014 or as soon thereafter as is reasonably practicable. No party objects to Veolia’s request. The Parties will make their witnesses and attorneys available at any duly-noticed on-the-record session scheduled by the Commission. If the Commission deems such an on-the-record session necessary, the Parties agree to cooperate in presenting this Stipulation to the Commission for approval, and will take no action, direct or indirect, in opposition to the request for approval of this Stipulation.

15. Testimony Received Into Evidence. Unless called by the Commission to respond to questions, in the event the Commission approves this Stipulation without modification or condition, the prefiled testimony (including all exhibits, appendices, schedules, etc. attached thereto) and reports of all witnesses in this proceeding shall be received into evidence without the necessity of those witnesses taking the witness stand.

16. General Provisions.

(a) This Stipulation is being entered into solely for the purpose of settling Case No. HR-2014-0066. Unless otherwise explicitly provided herein, none of the Parties to this Stipulation shall be deemed to have approved, accepted, agreed, consented or acquiesced to any ratemaking or procedural principle including, without limitation, any method of cost determination or cost allocation or revenue-related methodology, cost of capital methodology or capital structure, rate design principle or methodology, or depreciation principle or methodology, and except as explicitly provided herein, none of the Parties shall be prejudiced or bound in any manner by the terms of this Stipulation (whether this Stipulation is approved or not) in this or any other proceeding, other than a proceeding limited to enforce the terms of this Stipulation.

(b) This Stipulation has resulted from extensive negotiations among the Parties and the terms hereof are interdependent. If the Commission does not approve this Stipulation unconditionally and without modification, then this Stipulation shall be void and no Party shall be bound by any of the agreements or provisions hereof, except as explicitly provided herein.

(c) If the Commission does not approve this Stipulation without condition or modification, and notwithstanding the provision herein that it shall become void, neither this Stipulation nor any matters associated with its consideration by the Commission shall be considered or argued to be a waiver of the rights that any Party has for a decision in accordance with §536.080 RSMo 2000 or Article V, Section 18 of the Missouri Constitution, and the Parties shall retain all procedural and due process rights as fully as though this Stipulation had not been presented for approval; and any

suggestions, memoranda, testimony or exhibits that have been offered or received in support of this Stipulation shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any purpose whatsoever.

(d) In the event the Commission approves the specific terms of this Stipulation without condition or modification, the Parties waive their respective rights to call, examine, and cross-examine witnesses pursuant to §536.070(2) RSMo 2000, present oral argument and written briefs pursuant to §536.080.1 RSMo 2000; their respective rights to the reading of the transcript by the Commission pursuant to §536.080.2 RSMo 2000; their respective rights to seek rehearing, pursuant to §386.500 RSMo 2000; and their respective rights to judicial review pursuant to §386.510 RSMo 2000. These waivers apply only to a Commission order approving this Stipulation without condition or modification issued in this above-captioned proceeding and only to the issues that are resolved hereby. These waivers do not apply to any matters raised in any prior or subsequent Commission proceeding nor any matters not explicitly addressed by this Stipulation.

17. Other.

(a) Counsel for Office of Public Counsel, a non-signatory party to this case, has had an opportunity to review this Non-Unanimous Stipulation and Agreement and has indicated Public Counsel will not object to it or request a hearing on the issues resolved.

(b) Missouri Gas Energy (“MGE”) does not agree with the potential use of the Economic Development Rider to provide discounts to customers to encourage them to fuel-switch to Veolia’s district steam service. However, owing to the limited amount of the discount, MGE will not oppose the settlement in this case. MGE expressly reserves the right to propose or oppose any program that is designed to promote fuel switching.

WHEREFORE, the undersigned Parties respectfully request that the Commission issue its order:

1. approving this Stipulation and Agreement subject to the specific terms and conditions contained herein;
2. authorizing Veolia to file tariff sheets in conformance with the specimen tariff sheets attached hereto in **Appendix A**; and,
3. granting a certificate of convenience and necessity to Veolia for the new service territories as described in **Appendix A** subject to the conditions contained in Section 5, paragraphs (a) through (h) of this Stipulation and Agreement.

Respectfully submitted,

/s/ Robert S. Berlin

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, or transmitted by facsimile or electronic mail to all counsel of record this 25th day of June, 2014.

/s/ Robert S. Berlin