

# Exhibit No. 128

*Exhibit No.:*  
*Issue(s):* Board of Director Fees, Cash Working Capital, Pensions, OPEBs, SERP, Rate Case Expense, Rents and Lease Expense, Sales and Use Tax Audits, Severance  
*Witness:* Jared Giacone  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Direct Testimony  
*Case No.:* ER-2022-0337  
*Date Testimony Prepared:* January 10, 2023

**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL & BUSINESS ANALYSIS DIVISION**

**AUDITING DEPARTMENT**

**DIRECT TESTIMONY  
Revenue Requirement**

**OF**

**JARED GIACONE**

**UNION ELECTRIC COMPANY,  
d/b/a AMEREN MISSOURI**

**CASE NO. ER-2022-0337**

*Jefferson City, Missouri  
January 2023*

**TABLE OF CONTENTS OF**

**DIRECT TESTIMONY OF**

**JARED GIACONE**

**UNION ELECTRIC COMPANY,  
d/b/a AMEREN MISSOURI**

**CASE NO. ER-2022-0337**

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16

EXECUTIVE SUMMARY .....1  
BOARD OF DIRECTOR FEES .....2  
CASH WORKING CAPITAL .....3  
PENSIONS .....4  
OPEBs.....7  
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN .....10  
RATE CASE EXPENSE .....11  
LEASE EXPENSE .....12  
SALES AND USE TAX AUDITS .....13  
SEVERANCE.....14

1 **DIRECT TESTIMONY OF**

2 **JARED GIACONE**

3 **UNION ELECTRIC COMPANY,**  
4 **d/b/a AMEREN MISSOURI**

5 **CASE NO. ER-2022-0337**

6 Q. Please state your name and business address.

7 A. My name is Jared Giacone and my business address is 615 East 13<sup>th</sup> Street,  
8 Kansas City, MO 64106.

9 Q. By whom are you employed and in what capacity?

10 A. I am employed by the Missouri Public Service Commission as a Lead Senior  
11 Utility Regulatory Auditor.

12 Q. Have you previously filed testimony before this Commission?

13 A. Yes, please refer to Schedule JG-d1, attached to this direct testimony, for a list  
14 of the major audits on which I have assisted and filed testimony.

15 **EXECUTIVE SUMMARY**

16 Q. What is the purpose of your direct testimony?

17 A. The purpose of my direct testimony is to discuss Staff's position in this case  
18 regarding: Board of Director fees, Cash Working Capital ("CWC"), pensions, other  
19 post-employment benefits ("OPEBs"), supplemental executive retirement plans ("SERP"), rate  
20 case expense, rents and lease expense, sales and use tax audits, and severance expense.

21 Q. Through this testimony, do you provide any recommendations for recommended  
22 rate base and expense levels to be reflected in the revenue requirement ordered in this case?

1           A.     Yes. I recommend several rate base and several expense levels to be reflected  
2 in the revenue requirement ordered in this case, and will clarify in each section whether that  
3 issue is related to an annual expense or a rate base valuation.

4           Q.     Through this testimony, do you provide any recommendations that should be  
5 specifically reflected in the Commission's Report and Order in this case?

6           A.     While I will be making many recommendations for the level of annual expense  
7 and rate base levels that will ultimately impact the ordered revenue requirement in this case,  
8 the issues I address typically do not require specific ordered language.

9           Q.     In this testimony, do you refer to regulatory concepts used to determine Staff's  
10 recommendations for expense and revenue levels for Ameren Missouri?

11          A.     Yes. I used the regulatory concepts that include the test year and true up periods  
12 and annualizations and normalizations in my testimony. These concepts are defined in the  
13 direct testimony of Keith Majors.

14           **BOARD OF DIRECTOR FEES**

15          Q.     Did Ameren Missouri make any adjustments to the test year for Board of  
16 Director fees and expenses?

17          A.     Yes. Staff adopted Ameren Missouri's adjustment to remove Board of Director  
18 fees and expenses from the test year.

19          Q.     What types of fees and expenses were removed?

20          A.     The largest expense adjustment was for the removal of costs for private flights  
21 and luxury hotels. Private flights and luxury hotels are a choice over less expensive alternatives  
22 such as commercial airfare and chain hotels. Excessive fees for those items are not necessary  
23 for the provision of safe, adequate and reliable utility service.

1 **CASH WORKING CAPITAL**

2 Q. What is cash working capital (“CWC”)?

3 A. Cash working capital is the amount of cash necessary for a utility to pay the  
4 day-to-day expenses incurred to provide utility service to its customers. When Ameren  
5 Missouri expends funds to pay an expense before its customers provide the cash, the  
6 shareholders are the source of funds. Shareholder supplied CWC is an addition to rate base,  
7 which compensates shareholders for their investment of CWC. Alternatively, customers supply  
8 CWC when they pay for electric services received before the Company pays expenses incurred  
9 to provide that service. Customer supplied CWC is a reduction to rate base, which compensates  
10 customers for their supply of CWC.

11 Q. How is CWC determined?

12 A. CWC is determined by a lead/lag study, which measures the timing of when  
13 customer utility service is provided as well as when customers provide funds to the utility for  
14 their utility service received. The lead/lag study then compares that to when the utility must  
15 pay for expenses incurred to provide the utility service to the customer. This analysis is  
16 presented on Schedule 8 of Staff’s Accounting Schedules.

17 Q. Did Ameren perform a lead/lag study for this rate case?

18 A. No. The Company performed a comprehensive lead/lag study in their prior rate  
19 case, ER-2021-0240. The Company deems the prior study appropriate to rely on in the present  
20 case. The prior study analyzed the data for twelve months ending December 31, 2020.

21 Q. Did you review Ameren’s lead/lag study?

22 A. Yes.

1 Q. Did Staff disagree with any CWC lead/lag study items in the ER-2021-0240  
2 case?

3 A. Yes, there were some minor differences noted by Staff in the ER-2021-0240  
4 case. For example, Staff proposed an updated collection lag that the Company agreed with and  
5 incorporated in their CWC proposal for the present case. Aside from the collection lag, there  
6 are no material differences between the Company's proposed CWC schedule in the present case  
7 compared to Staff's true-up CWC schedule.

8 Q. Are there any non-cash items included in Staff's CWC schedule?

9 A. Yes. Bad debt and depreciation expense are two items where the utility collects  
10 revenue for the expense but there are no cash payments made. Since there is no cash flow  
11 impact associated with bad debt expense and depreciation expense, Staff reflected a zero (0)  
12 day lag to remove any impact of those items from CWC.

13 Q. Does Staff's CWC schedule result in an overall positive or overall negative  
14 CWC requirement?

15 A. The overall CWC schedule results in a negative CWC requirement. That means  
16 when the overall expense and revenue leads and lags are netted, the customers provided the  
17 CWC to the Company. Therefore, the customers should be compensated for the CWC they  
18 provide, which is achieved by a reduction to Ameren's rate base reflected in Staff's Accounting  
19 Schedules.

20 **PENSIONS**

21 Q. What are pensions?

22 A. Pensions are a form of employee retirement plan that offer payments to  
23 employees upon meeting the plan criteria for retirement. Ameren Missouri's pension plans are

1 largely funded by the employer with little or no employee contribution required. Pension  
2 retirement plans were historically offered by companies to their employees as part of an overall  
3 employee benefit package to attract and retain employees. Over the last several years traditional  
4 pension plans have largely been replaced by 401-k plans that are funded by the employee and  
5 oftentimes partially funded with an employer contribution to the plan as well.

6 Q. What pension plans does Ameren offer?

7 A. Ameren offers a qualified pension plan called the Ameren Retirement Plan.  
8 Ameren also offers a non-qualified pension plan called the Ameren Supplemental Retirement  
9 Program. The non-qualified pension plan adjustment is discussed in this testimony below under  
10 the heading Supplemental Executive Retirement Plan.

11 Q. Have the Company's pension costs historically been subject to a tracking  
12 mechanism?

13 A. Yes, historically Staff and Ameren Missouri have agreed to and the Commission  
14 has authorized, a tracking mechanism for pension costs to make the Company whole for pension  
15 costs incurred and to return any over recovery of pension costs back to ratepayers. The annual  
16 amortization amount for the pension trackers was included in Exhibit D of a Stipulation &  
17 Agreement from the ER-2021-0240 case. The annual amount of pension expense built into  
18 rates was listed on page 3 of a Stipulation & Agreement from the ER-2021-0240 case.

19 Q. What are the adjustments related to pensions?

20 A. First there is a calculation of the unamortized balance of any pension asset or  
21 liability with an adjustment to re-amortize the ending balance over a new amortization period  
22 going forward. Second, there is a calculation of the current pension expense that is expected



1 going forward which is based on actuarial calculations. Third and finally, the balance of the  
2 pension asset or liability tracker balances are included in rate base.

3 Q. Does Ameren Missouri have multiple layers of pension trackers?

4 A. Yes. Currently, there are 5 prior rate case layers in addition to the current  
5 pension tracker layer.

6 Q. For what time period did you review the calculation of the amortized balances  
7 of the pension tracker through?

8 A. The pension trackers were calculated through the update period of June 30, 2022  
9 and will be trued-up through December 31, 2022. The ending balance of the pension trackers  
10 was re-amortized over two years with the exception of the new tracker layer that results from  
11 this present case. The balance of the new tracker layer for the present case was amortized over  
12 five years.

13 Q. How did Staff determine the current pension expense adjustment?

14 A. Staff reviewed the actuarial calculation of the current pension expense for  
15 service and non-service costs that was included in Ameren Missouri's Adjustment Number 39  
16 workpaper and reflected the Company's adjustment in Staff's Accounting Schedules. This will  
17 be trued-up based on 2023 actuarial projections.

18 Q. Do the pension tracker balances at June 30, 2022 result in a regulatory asset or  
19 regulatory liability for rate base?

20 A. The current pension tracker and the four oldest pension tracker layers as of  
21 June 30, 2022 result in a regulatory liability. The pension tracker balance from the  
22 ER-2021-0240 case as of June 30, 2022 is a regulatory asset. These balances were included in  
23 Staff's rate base accounting schedule.

1 Q. What are the Generally Accepted Accounting Principles (“GAAP”) that relate  
2 to pension costs?

3 A. The GAAP related pension costs are in Accounting Standards Codification  
4 (“ASC”) No. 715—Compensation—Retirement Benefits.

5 Q. What standards were used prior to ASC 715?

6 A. Prior to ASC 715, GAAP for pension and OPEB costs were included in what  
7 was known as Statement of Financial Accounting Standards (“FAS”) numbers 87, 88, 106, 112,  
8 132(R) and 158.

9 Q. Does this testimony and your work product use the current ASC 715 language  
10 or the original FAS references?

11 A. In order to be clear and consistent with testimony in prior proceedings, I used  
12 the original FAS designations.

13 Q. What is FAS 87?

14 A. FAS 87 is the accrual accounting method for calculating pension costs for  
15 financial reporting purposes.

16 Q. What is FAS 88?

17 A. FAS 88 is the accounting treatment for certain costs that result from settlements  
18 and curtailments of defined benefit plans. FAS 88 requires immediate recognition of the  
19 settlements and curtailments if they trigger a qualifying event. A qualifying event is met when  
20 the dollar amount of settlements and curtailments meet reporting thresholds. They are  
21 calculated and determined by the Company’s actuary.

22 **OPEBS**

23 Q. What are other post-employment benefits (“OPEBs”)?

1           A.     OPEBs are costs that Ameren incurs to provide certain retirement benefits to  
2 retirees. The primary cost of OPEBs is driven by medical insurance.

3           Q.     How are OPEB expenses accounted for by the Company?

4           A.     FAS 106 is the Financial Accounting Standards Board (“FASB”) approved  
5 accrual method use for financial statement recognition of annual OPEB costs and is also my  
6 recommended basis of rate recovery for this item. The accounting of the cost of OPEBs under  
7 FAS 106 is not based on the actual dollars the Company pays for OPEBs to retirees currently,  
8 but is rather accrual-based in that it attempts to recognize the financial effects of noncash  
9 transactions and events as they occur. These noncash transactions and events are primarily an  
10 estimate of current benefits earned by employees before retirement, but will not be paid until  
11 after retirement, as well as the interest cost arising from the passage of time until those benefits  
12 are paid.

13          Q.     Have the Company’s OPEB costs historically been subject to a tracking  
14 mechanism?

15          A.     Yes, historically Staff and Ameren Missouri have agreed to and the Commission  
16 has authorized, a tracking mechanism for OPEB costs to make the Company whole for OPEB  
17 costs incurred and to return any over recovery of OPEB costs back to ratepayers. The annual  
18 amortization amount for the OPEB trackers was included in Exhibit D of a Stipulation &  
19 Agreement from the ER-2021-0240 case. The annual amount of OPEB expense built into rates  
20 was listed on page 3 of a Stipulation & Agreement from the ER-2021-0240 case.

21          Q.     What are the adjustments related to OPEBs?

22          A.     First there is a calculation of the unamortized balance of any asset or liability  
23 with an adjustment to re-amortize the ending balance over a new amortization period going

1 forward. Second, there is a calculation of the current OPEB expense that is expected going  
2 forward which is based on actuarial calculations. Third and finally, the balance of the OPEB  
3 asset or liability tracker balances are included in rate base.

4 Q. Does Ameren Missouri have multiple layers of OPEB trackers?

5 A. Yes. Currently, there are 5 prior rate case layers in addition to the current OPEB  
6 tracker layer.

7 Q. For what time period did you review the calculation of the amortized balances  
8 of the pension tracker through?

9 A. The OPEB trackers were calculated through the update period of June 30, 2022  
10 and will be trued-up through December 31, 2022. The ending balance of the OPEB trackers  
11 was re-amortized over two years with the exception of the new tracker layer that results from  
12 this present case. The balance of the new tracker layer for the present case was amortized over  
13 five years.

14 Q. How did Staff determine the current OPEB expense adjustment?

15 A. Staff reviewed the actuarial calculation of the current OPEB expense for service  
16 and non-service costs that was included in Ameren Missouri's Adjustment Number 39  
17 workpaper and reflected the Company's adjustment in Staff's Accounting Schedules. This will  
18 be trued-up based on 2023 actuarial projections.

19 Q. Do the OPEB tracker balances at June 30, 2022 result in a regulatory asset or  
20 regulatory liability for rate base?

21 A. The current OPEB tracker and four of the OPEB tracker layers as of June 30,  
22 2022 result in a regulatory liability. The oldest OPEB tracker balance from the ER-2012-0166

1 case as of June 30, 2022 is a regulatory asset. These balances were included in Staff's rate base  
2 accounting schedule.

3 **SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN**

4 Q. What is a supplemental executive retirement plan ("SERP")?

5 A. SERP is a non-qualified retirement plan for executive officers and other  
6 highly-compensated former employees that provides additional retirement benefits that these  
7 individuals would have received under other company pension plans, but for compensation and  
8 benefit limits imposed by the Internal Revenue Service ("IRS").

9 Q. What is a non-qualified plan?

10 A. A non-qualified plan means that the costs of the benefits earned exceed the tax  
11 deduction limitations imposed by the IRS. These supplemental pension benefits paid to retired  
12 former executive officers and other highly-compensated individuals are in addition to the cost  
13 of pension benefits Ameren pays under their FAS 87 qualified pension plan. It is not uncommon  
14 for large companies to offer a SERP plan in order to attract and retain employees.

15 Q. Are SERP payments monthly annuities or lump-sum payouts?

16 A. SERP payments consist of either monthly annuity payments or lump-sum  
17 distributions. Ameren had lump-sum payouts and 5 year, 10 year, 15 year and lifetime annuity  
18 payout types.

19 Q. What is Staff's recommendation for the amount of SERP expense to include in  
20 Cost of Service?

21 A. Staff's recommendation is to include a three-year average of actual SERP cash  
22 payouts for all annuity types and for lump sum payments. Staff reviewed actual cash payouts  
23 through September 2022 and will update through December in the true-up phase of the case.

1 Staff adjusted the test year in order to reflect a normalized amount of SERP payments based on  
2 the most recent data available, which included a 33-month average, since calendar year 2022  
3 data was only available through September 2022. The remaining 3 months of calendar year  
4 2022 will be included in the true-up phase of the case to complete the three-year average  
5 recommendation.

6 **RATE CASE EXPENSE**

7 Q. What is rate case expense?

8 A. Rate case expense is the sum of the costs a utility incurs in preparing and filing  
9 a rate case.

10 Q. What are some examples of the costs a utility incurs in preparing and filing a  
11 rate case?

12 A. Utilities might incur costs related to outside legal counsel, consultants, mailing  
13 expenses for rate case notifications and depreciation study expenses to name a few.

14 Q. What is Staff's recommendation for recovery of the depreciation study costs?

15 A. Staff recommends full recovery of the depreciation study costs incurred in the  
16 ER-2021-0240 rate case. The depreciation study is a statutory requirement that utilities must  
17 comply with by having a depreciation study completed at least every 5 years. The depreciation  
18 study costs from the ER-2021-0240 case were not included for recovery in the prior rate case  
19 because Staff recommended a 50/50 sharing of the three-case average of discretionary rate case  
20 expenses but included the actual depreciation study costs that were incurred for the  
21 ER-2019-0335 case. In the present case Staff recommends full recovery of the  
22 actual depreciation study costs that were incurred for the ER-2021-0240 case normalized over  
23 five years.

1 Q. Does Staff recommend rate case expense to be amortized?

2 A. Typically, this cost is not “amortized” for ratemaking purposes and the utility’s  
3 recovery of this expense in rates is not tracked against its actual rate case expense for  
4 consideration of over or under recovery. Staff generally divides rate case expense over the  
5 period of time it estimates will pass before the utility’s next rate case and includes an annual  
6 amount in the utility’s revenue requirement. This is referred to as a normalization.

7 Q. What is Staff’s recommendation for the inclusion of rate case expense in Ameren  
8 Missouri’s Cost of Service?

9 A. In the present case Staff recommends full recovery of the actual depreciation  
10 study costs that were incurred for the ER-2021-0240 case, normalized over five years and a  
11 50/50 sharing of the remaining three-case average of discretionary rate case expenses  
12 normalized over two years.

13 **LEASE EXPENSE**

14 Q. What is lease expense?

15 A. Lease expenses are contractual agreements for the use of items like land,  
16 buildings, equipment, and transmission lines in exchange for payment.

17 Q. What types of leases does Ameren have?

18 A. Ameren has numerous leases. Some examples of the leases are for  
19 communications towers, buildings, parking facilities, land, and office equipment.

20 Q. For what time period did you review rent and lease expense?

21 A. Staff reviewed the rent and lease expenses in the test year 12-months ended  
22 March 31, 2022 and through the update period of June 30, 2022. Staff reviewed whether the  
23 rents and leases were currently in effect and whether the expense amounts included in the test

1 year were planned to remain in effect at the same rate in order to determine an appropriate level  
2 of lease expense to include in the Cost of Service.

3 Q. Did you make any adjustments to the test year amount for lease expense?

4 A. Yes. Staff made an adjustment to remove the costs of the Great America office  
5 equipment lease from the test year because the lease expired in September 2021 and was not  
6 renewed.

7 Q. Did Staff make any other adjustments for rent or lease expense?

8 A. Yes, please refer to the direct testimony of Staff witness Matthew R. Young for  
9 an explanation of Staff's adjustment for capitalized leases, to the direct testimony of Staff  
10 witness Antonija Nieto regarding Staff's adjustment for software rent expense and to the direct  
11 testimony of Staff witness Keith Majors regarding Staff's adjustment for building rent.

12 **SALES AND USE TAX AUDITS**

13 Q. Were there any sales and use tax audits during in the test year?

14 A. No, there were not any sales and use tax audits during the test year. The most  
15 recent sales and use tax audit was in 2018.

16 Q. Did Ameren Missouri receive any refunds of or owe any additional sales and use  
17 taxes during the test year?

18 A. No, there is still a pending Administrative Hearing Commission hearing that has  
19 been open since the prior rate case ER-2021-0240. The results of that hearing could award  
20 Ameren Missouri a refund of or subject them to additional sales and use taxes. However, at  
21 this time there has not been a hearing and as such any results are not known and measurable.  
22 Staff reflected Ameren Missouri's adjustment to normalize sales and use tax audit expenses  
23 consistent with the prior rate case ER-2021-0240.



1 **SEVERANCE**

2 Q. Were there any severance payments made during the test year?

3 A. Yes, there was one severance payment to a single employee. That employee's  
4 job position was eliminated. The costs of the severance payment were booked to the payroll  
5 distribution accounts.

6 Q. Did Staff make an adjustment to remove severance payments from the test year?

7 A. Yes, Staff made an adjustment to remove the severance payment that was made  
8 during the test year by removing the allocated severance payment amount from the various  
9 payroll distribution accounts.

10 Q. Why is Staff opposed to the inclusion of severance costs in the utility's cost of  
11 service which is used to set customer rates?

12 A. Staff is opposed to severance costs that do not produce any customer benefit.  
13 Ameren has already recognized and will continue to recognize cost savings through regulatory  
14 lag since the date of separation with any employees who received severance payments.  
15 That means the full salary and benefit costs of employees who received severance are still  
16 included in the rates paid by customers until new rates are set in the present case. Staff's payroll  
17 and benefit recommendation in the present case accounts for the removal of salary and benefit  
18 costs for those employees who received severance and are no longer employed. In addition,  
19 severance payments are not recurring costs, and as such, the cost should not be borne  
20 by ratepayers.

21 Q. Does this conclude your direct testimony?

22 A. Yes it does.

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

In the Matter of Union Electric Company                    )  
d/b/a Ameren Missouri's Tariffs to Adjust                )  
Its Revenues for Electric Service                        )            Case No. ER-2022-0337

**AFFIDAVIT OF JARED GIACONE**

STATE OF MISSOURI        )  
  )        ss.  
COUNTY OF JACKSON     )

COMES NOW JARED GIACONE and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Direct Testimony of Jared Giacone*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

  
JARED GIACONE

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the City of Jackson, State of Missouri, at my office in Kansas City, on this 4<sup>th</sup> day of January 2023.

  
Notary Public



M. RIDENHOUR  
My Commission Expires  
July 22, 2023  
Platte County  
Commission #19603483

## Jared Giacone

### **Present Position:**

I am a Lead Senior Utility Regulatory Auditor with the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission Since April 2019.

### **Educational Background and Work Experience:**

I earned a Bachelor of Science degree in Business Administration with an emphasis in Accounting in 2007 from DeVry University in Kansas City, MO. I was previously employed in sales and finance operations for semi-truck dealerships. Prior to that, I was a Compliance Auditor with the Missouri Gaming Commission for 6 years.

### **Case Participation:**

<u>Company Name</u>	<u>Case Number</u>	<u>Case Type</u>	<u>Utility Type</u>
Ameren	ER-2022-0337	Rate case (increase)	Electric
Ameren	EC-2023-0037	Complaint	Electric
Evergy Missouri Metro	ER-2022-0129	Rate case (increase)	Electric
Evergy Missouri West	ER-2022-0130	Rate case (increase)	Electric
Evergy Missouri Metro Evergy Missouri West	EA-2022-0043	Certificate of Convenience and Necessity (CCN)	Electric— New Solar
Spire	GR-2021-0108	Rate case (increase)	Gas
Missouri-American Water Company	SA-2021-0074	Certificate of Convenience and Necessity (CCN)	Sewer— Acquisition
Spire	GO-2021-0030	Infrastructure System Replacement Surcharge (ISRS)	Gas
Raytown Water Company	WR-2020-0264	Rate case (increase)	Water
Spire	GO-2020-0230	Infrastructure System Replacement Surcharge (ISRS)	Gas
Spire	GO-2020-0229	Infrastructure System Replacement Surcharge (ISRS)	Gas
Empire	ER-2019-0374	Rate case (increase)	Electric
Spire	GO-2019-0357	Infrastructure System Replacement Surcharge (ISRS)	Gas
Spire	GO-2019-0356	Infrastructure System Replacement Surcharge (ISRS)	Gas
Missouri-American Water Company	SA-2019-0367 ***Dismissed by company***	Certificate of Convenience and Necessity (CCN)	Sewer— Acquisition
Missouri-American Water Company	WA-2019-0366 ***Dismissed by company***	Certificate of Convenience and Necessity (CCN)	Water— Acquisition