

*Exhibit No.:*

*Issue(s): Class Cost of Service;  
Rate Design;  
Miscellaneous Service  
Charges;  
Special Contract Rates*

*Witness: Keri Roth*

*Sponsoring Party: MoPSC Staff*

*Type of Exhibit: Direct Testimony*

*Case No.: GR-2025-0107*

*Date Testimony Prepared: May 7, 2025*

# **MISSOURI PUBLIC SERVICE COMMISSION**

## **INDUSTRY ANALYSIS DIVISION**

### **WATER, SEWER, GAS, AND STEAM DEPARTMENT**

#### **DIRECT TESTIMONY**

#### **OF**

#### **KERI ROTH**

**SPIRE MISSOURI INC.,  
d/b/a Spire**

**CASE NO. GR-2025-0107**

*Jefferson City, Missouri  
May 2025*

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**KERI ROTH**  
**SPIRE MISSOURI INC.,**  
**d/b/a Spire**  
**CASE NO. GR-2025-0107**

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**DIRECT TESTIMONY**

**OF**

**KERI ROTH**

**SPIRE MISSOURI INC.,  
d/b/a Spire**

**CASE NO. GR-2025-0107**

Q. Please state your name and business address.

A. My name is Keri Roth and my business address is 200 Madison Street, P.O. Box 360, Jefferson City, Missouri 65102.

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

A. I am employed by the Missouri Public Service Commission (“Commission”) as a Lead Senior Utility Regulatory Auditor in the Water, Sewer, Gas, and Steam Department, Industry Analysis Division.

Q. Please describe your education background and work experience.

A. I graduated from Lincoln University in May 2011 with a Bachelor of Science degree in Accounting. Prior to joining the Commission in August 2021, I was employed by the Missouri Office of the Public Counsel (“OPC”) as a Senior Utility Regulatory Auditor from September 2012 to August 2021.

Q. Have you previously filed testimony before this Commission?

A. Yes. Please refer to Appendix A, attached to this direct testimony, for a list of cases for which I have filed testimony.

Q. What is the purpose of this direct testimony?

A. The purpose of this direct testimony is to provide the Commission with the Missouri Public Service Commission Staff’s (“Staff”) recommendations regarding Class Cost

of Service (“CCOS”) study, rate design, miscellaneous service charges, and special contract rates for the Spire Missouri, Inc., d/b/a Spire (“Spire Missouri”) rate case.

**CLASS COST OF SERVICE**

Q. What is the purpose of a CCOS study?

A. The purpose of a CCOS study is to determine and provide the Commission with the relative class cost responsibilities for Spire Missouri’s overall revenue requirement. The revenue requirement is described in detail in the Cost of Service (“COS”) Direct Testimony of Staff witness Keith Majors.

Q. How are these costs then used to calculate rates?

A. Staff used the current rate classes as set out in Spire Missouri’s effective tariff to assign costs in the CCOS study. Those costs are then used to calculate rates based on the level of investment and expenses calculated in Staff’s COS. Rates are to be designed in a way that provides the utility the opportunity to collect its revenue requirement. Staff proposes no changes to the rate classes currently in Spire Missouri’s tariff. Spire Missouri currently has two separate service territories: Spire East and Spire West. Each service territory currently has the following rate classes: Residential, Small General Service (“SGS”), Large General Service (“LGS”), Large Volume Service (“LVS”), Unmetered Gaslight Service (“UGS”), and Transportation Service (“TS”). Additionally, Spire West has a customer class known as Intrastate Transportation Service (“ITS”), and Spire East has a customer class known as General L.P. Gas Service (“LP”).

Q. What major functional cost categories did Staff use in its CCOS?

A. Natural gas utilities differ from other utilities, such as electric, in that the production and transmission of the commodity is largely accomplished by entities other than

1 the utility itself. Recovery of gas costs is made through the Purchased Gas Adjustment  
2 (“PGA”). The major functional cost categories Staff used in its CCOS study are Distribution  
3 and Customer. Within the Distribution function, a distinction was made between the mains,  
4 which are generally designed to deliver natural gas to multiple customers, and the regulators,  
5 meters, and service lines used to deliver natural gas service to a specific customer. The  
6 functional categories used in Staff’s CCOS study include: Production Capacity, Transmission,  
7 Storage and Transmission, Distribution General, Distribution Mains, Distribution Meters,  
8 Distribution Regulators, Distribution Services, Customer General, Deposits, Billing, Customer  
9 Meter Reads, Uncollectible Accounts, Customer Services and Information, and Income Taxes.  
10 The Distribution function is the single largest cost component, which represents  
11 approximately 78.47%% of the total cost for Spire Missouri East and approximately 77.85% of  
12 the total cost for Spire Missouri West. The Customer function represents  
13 approximately 11.59% of the total cost for Spire Missouri East and approximately 11.72% for  
14 Spire Missouri West.

15 Q. How are distribution costs allocated?

16 A. Distribution is the link in the chain built to deliver natural gas from the wholesale  
17 system to Spire Missouri customers’ homes and businesses. Spire Missouri’s distribution plant  
18 includes underground mains and laterals together with meters and regulators, as well as service  
19 and labor expenses incurred for the operation and maintenance of these distribution facilities.  
20 Distribution mains need to be sized to serve customers on the peak day but also need to be  
21 designed to service customers 365 days of the year. The purpose of the distribution mains  
22 allocator is to allocate the cost of distribution mains between different service classes.

1 Staff used the allocators developed by Spire Missouri for meters, regulators, and service  
2 lines, after determining that the results of Spire Missouri's study appear to be reasonable for  
3 this proceeding. The purpose of the allocators for meters, regulators, and service lines is to  
4 allocate the costs of equipment and installation costs for average customers in each rate class.

5 Q. How are customer-related costs allocated?

6 A. Staff developed allocators for customer-related costs which include expenses  
7 incurred for billing and customer services. Customer-related costs are costs necessary to make  
8 natural gas service available to the customer, regardless of whether or not the service was  
9 utilized. Examples of such costs include meter reading, billing, postage, customer accounting,  
10 and customer service expenses. Staff allocated these costs to customer classes based on the  
11 number of customers in the class.

12 Q. How are tax-related costs allocated?

13 A. Taxes consist of real estate and property taxes, payroll tax expenses, and income  
14 taxes. Real estate and property taxes are directly related to the original cost investment to plant  
15 for Spire Missouri; therefore, these expenses are allocated to customer classes on the basis of  
16 the sum of the previously allocated production, distribution, and general plant investment.

17 Payroll tax expenses are directly related to payroll expenses for Spire Missouri, so these  
18 expenses are allocated to customer classes on the basis of previously allocated payroll expenses.

19 Lastly, Staff separately allocated income taxes for Spire Missouri to customer classes  
20 based on the percentage of net income produced by each customer class.

21 Q. What are the results of Staff's CCOS?

22 A. The results of Staff's CCOS are shown in the following tables for both Spire  
23 Missouri East and Spire Missouri West.

Spire Missouri East			
Customer Class	Total Revenue from Current Rates	Staff CCOS Revenue Requirement Allocation	% Change in Class Revenue Requirement
Residential	\$ 287,634,686	\$ 60,044,726	20.9%
Small General	\$ 35,012,498	\$ 13,237,678	37.8%
Large General	\$ 27,024,726	\$ 24,592,775	91.0%
Large Volume	\$ 818,000	\$ 928,498	113.5%
Unmetered Gas Light	\$ 47,623	424,065	890.5%
Transportation	\$ 13,828,887	\$ 38,436,846	277.9%
General L.P. Gas	\$ 11,613	\$ 5,813	50.1%
Total	\$ 364,378,033	\$ 137,670,406	

As shown in the table for Spire Missouri East, Staff's original results from its CCOS showed significant increases for several customer classes.

Spire Missouri West			
Customer Class	Total Revenue from Current Rates	Staff CCOS Revenue Requirement Allocation	% Change in Class Revenue Requirement
Residential	\$ 231,703,424	\$ (19,938,587)	(8.6%)
Small General	\$ 26,326,419	\$ 5,080,848	19.3%
Large General	\$ 16,540,912	\$ 10,204,156	61.7%
Large Volume	\$ 1,062,753	\$ 1,685,568	158.6%
Unmetered Gas Light	\$ 772	\$ 53,443	6,924.1%
Transportation	\$ 2,076,673	\$ (11,982,507)	(577.0%)
Intrastate	\$ 16,001,191	\$ 81,778,315	511.1%
Transportation			
Total	\$293,712,144	\$ 66,881,244	

As shown in the table for Spire Missouri West, Staff's original results from its CCOS showed significant increases and decreases for several customer classes.

1 **RATE DESIGN**

2 Q. What is the purpose of Staff's rate design?

3 A. The purpose of Staff's rate design is to recover the non-gas revenue requirement  
4 from Spire Missouri's different customer classes in accordance with the allocations from the  
5 CCOS. It is important to note that the non-gas revenue requirement affects only a portion of a  
6 customer's bill, as the bill also includes charges for the PGA. The non-gas portion of the bill  
7 includes monthly customer and volumetric meter reading rates, also known as a customer  
8 charge and delivery charge per Ccf (*i.e.*, Ccf stands for hundred cubic feet). The PGA, which  
9 can be approximately half of a customer's bill depending on the usage, is subject to provisions  
10 in Spire Missouri's PGA tariff sheets.

11 In this case Staff strives to retain, to the extent possible, existing rate schedules and rate  
12 structures to minimize rate switching, except where Commission guidance or best practice  
13 indicates an appropriate departure.

14 Q. Did Staff make any adjustments to shift revenue among classes in its rate design?

15 A. Yes. Where current allocations created an unexpected burden upon certain rate  
16 classes, Staff has made revenue shift adjustments to avoid large changes in current rates for  
17 some customer classes.

18 Q. Previously you mentioned the rate classes involved in this case, can you provide  
19 some further detail about the types of customers these classes represent?

20 A. Yes. Residential is the rate class available to all residential customers. Small  
21 General Service is the rate class available to commercial or industrial customers whose usage  
22 is less than 10,000 Ccf per year. Large General Service is available to commercial or industrial  
23 customers whose usage is greater than 10,000 Ccf per year. Large Volume Service is the rate



1 class available to customers contracting for separately metered gas service for a minimum of  
2 one year with a billing demand equal to, or greater than, 250 Ccf and usage equal to, or greater  
3 than 60,000 Ccf per year. Unmetered Gas Light Service is the rate class available to customers  
4 who contract for service for a minimum of one year for unmetered has to be used solely for the  
5 continuous operation of gas lights. Intrastate Transportation Service is the rate class available  
6 only for customers who have an executed transportation contract prior to October 15, 1993.  
7 It is applicable to natural gas transportation service supplied at one point of delivery for resale  
8 outside of Spire Missouri's certificated area to municipal gas systems. General liquid propane  
9 ("L.P.") Gas Service is the rate class available to customers located in subdivisions within  
10 Spire Missouri's certificated area where natural gas is not available. Lastly, Transportation  
11 Service is the rate class available for Spire Missouri East commercial or industrial customers  
12 using at least 300,000 Ccf of gas per year and have a billing demand of at least 1,500 Ccf per  
13 day. Transportation Service is also available for Spire Missouri West commercial or industrial  
14 who usage exceeds 30,000 Ccf in the previous year. Additionally, schools receiving  
15 transportation service under the Experimental School Transportation Program qualify for this  
16 rate class.

17 Q. Please describe the revenue increases after making the revenue  
18 shift adjustments.

19 A. As shown in the table below, Staff is proposing the following percentage  
20 increases after making revenue shift adjustments to avoid dramatic changes in rates.

Spire Missouri East				
Customer Class	Current Revenues	% Revenue Increase	\$ Revenue Increase	Proposed Revenues
Residential	\$ 287,634,686	38.7%	\$ 111,229,726	\$ 398,864,412
Small General	\$ 35,012,498	37.8%	\$ 13,237,678	\$ 48,250,176
Large General	\$ 27,024,726	35.5%	\$ 9,592,775	\$ 36,617,501
Large Volume	\$ 818,000	18.8%	\$ 153,498	\$ 971,498
Unmetered Gas Light	\$ 47,623	29.5%	\$ 14,065	\$ 61,688
Transportation	\$ 13,828,887	24.9%	\$ 3,436,846	\$ 17,265,733
General L.P. Gas	\$ 11,613	50.1%	\$ 5,813	\$ 17,426
Total	\$ 364,378,033		\$ 137,670,401	\$ 502,048,434

Spire Missouri West				
Customer Class	Current Revenues	% Revenue Increase	\$ Revenue Increase	Proposed Revenues
Residential	\$ 231,703,424	23.8%	\$ 55,114,513	\$ 286,817,937
Small General	\$ 26,326,419	19.3%	\$ 5,080,848	\$ 31,407,267
Large General	\$ 16,540,912	13.3%	\$ 2,204,156	\$ 18,745,068
Large Volume	\$ 1,062,753	17.5%	\$ 185,568	\$ 1,248,321
Unmetered Gas Light	\$ 772	44.4%	\$ 343	\$ 1,115
Transportation	\$ 2,076,673	24.9%	\$ 517,493	\$ 2,594,166
Intrastate Transportation	\$ 16,001,191	23.6%	\$ 3,778,315	\$ 19,779,506
Total	\$ 293,712,114		\$ 66,881,237	\$ 360,593,351

Q. Why did Staff not utilize the original results from the CCOS tables above to calculate rates?

A. As mentioned previously, Staff made revenue shifts in its rate design to avoid dramatic changes in rates for certain customer classes. For example, the customer charge for

1 Spire Missouri East for Unmetered Gas Light Service would have increased from \$6.99 per  
2 month to \$69.23 per month. The customer charge for Spire Missouri East for Transportation  
3 Service would have increased from \$2,211.60 per month to \$8,358.65 per month. The customer  
4 charge for Spire Missouri West for Large Volume Service would have increased from  
5 \$1,595.40 per month to \$4,125.77 per month. This was a common trend amongst several other  
6 customer classes in both Spire Missouri East and West territories.

7 Q. What is Staff's rate design recommendation?

8 A. Staff recommends to continue with the current design structure for  
9 Spire Missouri's gas rates. Also, as previously discussed, Staff proposed revenue shifts in its  
10 rate design to avoid large increases or decreases to certain customer classes, all while  
11 maintaining the proposed revenue requirement filed with Staff's Direct Cost of Service  
12 testimony filed on April 23, 2025.

13 This case includes a significant increase in revenues for all customer classes. When  
14 making revenue shift adjustments to rate design, Staff set goals for each service area to  
15 moderate the amount of increase among the classes. Because the revenue requirement increases  
16 in the East service area more than twice the increase proposed for the West service area, these  
17 goals are not the same among the service areas. A further consideration is the total amount of  
18 revenues among classes varies widely. For example, while the increase proposed for unmetered  
19 gas lighting in the East service area results in a 50% increase in rates, that increase is  
20 only \$5,813. With such a small amount of increase in total dollars, Staff did not find it  
21 reasonable to impose a revenue shift to other classes.

22 For Spire East, Staff proposes no greater than 40% increase for any class, with the  
23 exception of the unmetered gas as mentioned above. For Spire West, Staff proposes no greater

than a 25% increase for any class, with a similar exception for unmetered gas lighting. While Staff's proposal is 44.4% increase, this represents only \$343 per year.

Based on Staff's rate design recommendations above, Staff's recommended rates for each class in the Spire Missouri East and Spire Missouri West territories are in the table below:

Spire Missouri East		
Customer Class	Current Rates	Proposed Rates
Residential		
Customer Charge	\$ 20.00	\$ 27.73
Winter - 1st Block	\$ 0.36538	\$ 0.50667
Summer - 1st Blk 50 Ccfs	\$ 0.32877	\$ 0.45591
Summer - 2nd Blk over 50	\$ 0.39835	\$ 0.55239
Small General Service		
Customer charge	\$ 40.72	\$ 56.12
Usage per Ccf	\$ 0.24021	\$ 0.33103
Large General Service		
Customer charge	\$ 145.43	\$ 197.05
Usage per Ccf	\$ 0.15689	\$ 0.21258
Large Volume Service		
Customer charge	\$ 1,063.73	\$ 1,263.34
Demand Charge/billing demand Ccf	\$ 1.12	\$ 1.33
First 36,000 Ccf	\$ 0.03008	\$ 0.03572
2nd Block	\$ 0.00882	\$ 0.01048
Unmetered Gas Light Service		
Customer charge	\$ 6.99	\$ 9.05
Each initial mantle unit/light	\$ 5.98	\$ 7.75
Each add'l mantle unit/light	\$ 3.14	\$ 4.07
Open flame - 1st 3 cubic ft	\$ 5.98	\$ 7.75
Open flame - ea. Add'l 3 ft	\$ 3.14	\$ 4.07
Transportation Service		
Customer charge	\$ 2,211.60	\$ 2,761.24
Reservation Charge/billing demand	\$ 0.61200	\$ 0.76410
First 36,000 Ccf	\$ 0.02559	\$ 0.03195
2nd Block	\$ 0.01071	\$ 0.01337
General L.P. Gas Service		
Customer charge	\$ 20.87	\$ 31.32
Usage per gallon	\$ 0.26000	\$ 0.39015

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<b>Spire Missouri West</b>		
<b>Customer Class</b>	<b>Current Rates</b>	<b>Proposed Rates</b>
<b>Residential</b>		
Customer Charge	\$ 20.00	\$ 24.76
Winter - 1st Block	\$ 0.37404	\$ 0.46301
Summer - 1st Blk 50 Ccfs	\$ 0.33660	\$ 0.41667
Summer - 2nd Blk over 50	\$ 0.41527	\$ 0.51405
<b>Small General Service</b>		
Customer charge	\$ 43.70	\$ 52.13
Block 1 – First 5,000 Ccf	\$ 0.18592	\$ 0.22180
Block 2 – Over 5,000 Ccf	\$ 0.23241	\$ 0.27726
<b>Large General Service</b>		
Customer charge	\$ 189.61	\$ 214.88
Usage per Ccf	\$ 0.15823	\$ 0.17931
<b>Large Volume Service</b>		
Customer charge	\$ 1,595.40	\$ 1,873.97
Additional Meters	\$ 293.38	\$ 344.61
Winter Block 1 – First 36,000 Ccf	\$ 0.08217	\$ 0.09652
Winter Block 2 – Over 36,000 Ccf	\$ 0.06410	\$ 0.07529
Summer Block 1 – First 36,000 Ccf	\$ 0.05129	\$ 0.06025
Summer Block 2 – Over 36,000 Ccf	\$ 0.03399	\$ 0.03993
<b>Unmetered Gas Light Service</b>		
Customer charge	\$ 6.43	\$ 9.28
<b>Transportation Service</b>		
Customer charge	\$ 195.39	\$ 244.08
Electronic Gas Meter Charge	\$ 25.00	\$ 31.23
Winter Rate	\$ 0.13268	\$ 0.16574
Summer Rate	\$ 0.07646	\$ 0.09551
<b>Intrastate Transportation Service</b>		
Customer charge	\$ 1,238.36	\$ 1,530.77
Electronic Gas Meter Charge	\$ 25.00	\$ 30.90
Monthly Meter Charge if >2	\$ 393.38	\$ 486.27
Winter Block 1 – First 36,000 Ccf	\$ 0.05512	\$ 0.06814
Winter Block 2 – Over 36,000 Ccf	\$ 0.04300	\$ 0.05315
Summer Block 1 – First 36,000 Ccf	\$ 0.03441	\$ 0.04254
Summer Block 2 – Over 36,000 Ccf	\$ 0.02280	\$ 0.02818

2

Staff's specific rate recommendations provided above are highly dependent on the overall revenue requirement and on mitigation of customer impact. Staff will continue to evaluate the costs and revenues for each rate class and, if there are significant changes in cost drivers across rate classes, Staff will adjust its recommendation accordingly.

#### **MISCELLANEOUS SERVICE CHARGES**

Q. What are miscellaneous service charges?

A. Miscellaneous service charges include fees a utility may charge per the current tariff for services such as disconnecting or reconnecting service or relocating or extending a service line.

Q. What is Staff's proposal for Miscellaneous Service Charges?

A. Miscellaneous service charges are reviewed during each rate case and evaluated for updates based on a utility's costs to perform these services.<sup>1</sup> Staff's position is that, where reasonable, the cost causer should bear the cost of the service specific to that customer rather than such costs being borne by other customers. At this time, Staff has no changes or updates to Spire Missouri's miscellaneous service charges. Staff will continue to review and respond to any proposals made by Spire Missouri in rebuttal testimony.

#### **SPECIAL CONTRACT RATES**

Q. Does Spire Missouri have special contracts currently in effect?

A. Yes. Staff reviewed Spire Missouri's special contracts currently in effect with \*\* [REDACTED] \*\* and \*\* [REDACTED] \*\*.

Q. Is Staff aware of any anticipated changes to Spire's special contracts?

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<sup>1</sup> Spire Missouri response to Staff Data Request 0188.

1 A. Yes. Spire Missouri's special contract with \*\* [REDACTED]

2 [REDACTED]  
3 [REDACTED]  
4 [REDACTED]  
5 [REDACTED] \*\*. <sup>2</sup> However, any new rate would not go into effect until July 2025  
6 and Commission approval would be needed prior to implementing this non-tariff rate.

7 Q. Have there been any changes to the special contracts since Spire Missouri's last  
8 general rate case?

9 A. No.

10 Q. Does Staff have any concerns with the continuation of these special  
11 contract rates?

12 A. No.

13 Q. Does Staff have any proposal regarding special contract rates in the  
14 effective tariff?

15 A. No, not at this time.

16 **SCHEDULES ATTACHED TO TESTIMONY**

17 Q. Can you please summarize the CCOS schedules attached to your testimony?

18 A. Yes. Schedules with subsection (a) are related to Spire Missouri East, and  
19 schedules with subsection (b) are related to Spire Missouri West.

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<sup>2</sup> Spire Missouri response to Staff Data Request 0190.

**Schedule 1** shows plant in service allocated to each customer class.

**Schedule 2** shows net plant in service allocated to each customer class.

**Schedule 3** shows depreciation reserve allocated to each customer class.

**Schedule 4** shows depreciation expense allocated to each customer class.

**Schedule 5** shows revenues and expenses allocated to each customer class.

**Schedule 6** shows labor related expenses allocated to each customer class.

**Schedule 7** shows a summary of total rate base allocated to each customer class.

**Schedule 8** shows the summary of Staff's allocator functions for each customer class.

**Schedule 9** shows the development of Staff's allocator functions for each customer class.

**Schedule 10** shows the summary of Staff's CCOS.

**Schedule 11** is a comparison of current rates and Staff's proposed rates.

**SUMMARY**

Q. Can you please summarize Staff's position?

A. It is Staff's position that the CCOS study, with the above-mentioned adjustments, correctly allocates the cost of providing natural gas service to each customer class. It is Staff's position that the rates calculated for natural gas service provide a reasonable opportunity for Spire to recover the revenue requirement calculated in Staff's direct COS filing.

Q. Does this conclude your direct testimony?

A. Yes, it does.



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

In the Matter of Spire Missouri Inc. d/b/a Spire's )	
Request for Authority to Implement a General )	Case No. GR-2025-0107
Rate Increase for Natural Gas Service Provided )	
in the Company's Missouri Service Areas )	

**AFFIDAVIT OF KERI ROTH**

STATE OF MISSOURI	)	
	)	ss.
COUNTY OF COLE	)	

**COMES NOW KERI ROTH** and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct Testimony of Keri Roth*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

  
\_\_\_\_\_  
**KERI ROTH**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 2<sup>nd</sup> day of May 2025.



  
\_\_\_\_\_  
Notary Public

# Keri Roth

## Educational, Employment Background and Credentials

I am currently a Lead Senior Utility Regulatory Auditor in the Water, Sewer, Gas, and Steam Department, Industry Analysis Division for the Missouri Public Service Commission (Commission). I joined the Commission in August 2021. Prior to joining the Commission, I was employed by the State of Missouri – Office of the Public Counsel from September 2012 to August 2021 as a Senior Utility Regulatory Auditor.

I earned a Bachelor of Science degree in Accounting from Lincoln University in Jefferson City, MO in May 2011. In earning this degree, I completed numerous core Accounting and business classes.

## Summary of Case Testimony Filed

Utility	Case Number	Testimony Issues
Empire District Electric Company	ER-2012-0345	Rate Case Expense, 2007 Ice Storms Cost
Emerald Pointe Utility Company	SR-2013-0016	Rate Case Expense, Sewer Commodity Charge Over-Charge Refund, Refund of Late Fees and Reconnection Fees, Customer Deposit Refunds, Legal Fee Expense, Hollister Sewage Treatment Expense, Interest Related to Refunds
Lake Region Water & Sewer Company	WR-2013-0461	Sludge Hauling Expense, Payroll-Life Insurance Expense, Rate Case Expense, Miscellaneous Expense – Service Charges and Charitable Contributions, Legal Fees, PWSD #4 Labor Expense, Equipment Rental, Office Supplies, Travel and Entertainment, Transportation Expense, Shawnee Bend Lagoon Retirement
Summit Natural Gas of Missouri, Inc.	GR-2014-0086	Bargain Purchase Discount, Depreciation Reserve

Utility	Case Number	Testimony Issues
Hickory Hills Water & Sewer Company, Inc.	WR-2014-0167 SR-2014-0166	Receiver Fees, Receiver Fee Amortization Expense, System Maintenance and Repairs, Meter Reading Expense, Amortization Expense, Depreciation Expense and Reserve, CIAC Amortization and Expense, Return on Equity
Empire District Electric Company	ER-2014-0351	Vegetation Management, Infrastructure Inspection Annualized Expense and Trackers, Advanced Coal Project Investment Tax Credit (ITC) Over-Collection, Iatan 2, Iatan Common, and Plum Point Operations and Maintenance Expense and Trackers, Corporate Franchise Tax, Riverton Unit 7 Depreciation Expense, Rate Case Expense, Prepayments, Injuries and Damages, Riverton 12 Operations and Maintenance Expense Tracker Request
Laclede Gas Company	GO-2015-0178	Telemetric Equipment Replacement Costs, “Budget” Infrastructure Costs
Missouri Gas Energy	GO-2015-0179	“Budget” Infrastructure Costs
Missouri American Water Company	WR-2015-0301	Atrazine Settlement Refund, Insurance Other Than Group, Equipment Lease Expense, Payroll and Benefits, Advertising Expense, PSC Assessment, Postage Expense, Tank Painting Tracker and Expense, Emerald Pointe Pipeline Amortization, Investment Tax Credit (ITC), Materials and Supplies, Prepayments
Empire District Electric Company	ER-2016-0023	Vegetation Management Expense and Trackers, Advanced Coal Tax Credit (ITC) Over-Collection, Iatan 2, Iatan Common, and Plum Point Operations and Maintenance Expense and Trackers (Generation Plant O&M Trackers), May 2011 Tornado Deferrals, Iatan 1, Iatan 2, and Plum Point Carrying Costs, Southwestern Power Administration Hydro Reimbursement, Bad Debt Expense, Riverton 12 Long-Term Maintenance Contract Tracker, Trackers in Rate Base
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	Employee Wages, Auditing and Income Tax Preparation Fees, Property Taxes

Utility	Case Number	Testimony Issues
Raccoon Creek Utility Operating Company, Inc.	SR-2016-0202	Corporate Allocation Factor, Employee Wages, Auditing and Income Tax Preparation Fees, Property Taxes, Self-Dealing, Capital Structure, Return on Equity, Cost of Debt, Account 301 – Organization Costs, Rate Case Expense
Moore Bend Water Utility, LLC	WC-2016-0252	Safe and Adequate Service
Terre Du Lac Utilities Corporation	WR-2017-0110	Revenue Requirement
Indian Hills Utility Operating Company, Inc.	WR-2017-0259	Employee Salaries and Benefits, Pre-Acquisition Engineering Fees, AFUDC, Management Consultant Fees, Auditing Expense, Tax Preparation Expense, Bank Fees, Rate Base, Revenue Requirement, Partial Disposition Agreement, Leak Repairs, Rate Case Expense, Corporate Allocation Factor
Missouri American Water Company	WR-2017-0285	Hickory Hills Amortization, Woodland Manor Amortization, Arnold Pipeline Amortization, Lobbying Expense, Charitable Contributions, City of Hollister Pipeline Amortization, Main Break Expense, Maintenance Expense, Promotional Giveaways, Payroll, Lead Service Lines – Accounting Treatment, Main Break Expense
Gascony Water Company	WR-2017-0343	Mileage Expense, Rate Case Expense
Liberty Utilities (Midstates Natural Gas) Corp. D/B/A Liberty Utilities	GR-2018-0013	Payroll, Incentive Compensation, Pensions and OPEBs Expense, Revenues
Kansas City Power & Light Company	ER-2018-0145	Opinion Information – Lobbying Expense
KCP&L Greater Missouri Operations Company	ER-2018-0146	Opinion Information – Lobbying Expense
Spire Missouri, Inc.	GU-2019-0011	Annual PSC/OPC Assessment AAO Request
Osage Utility Operating Company, Inc.	WA-2019-0185	Publicity and Customer Notice, Debit Acquisition Adjustment, Additional Standing Offers to Acquire OWC, Termination of Reflections Sale Agreement, Public Interest

Utility	Case Number	Testimony Issues
Confluence Rivers Utility Operating Company, Inc.	WA-2019-0299	Public Interest
Missouri American Water Company	WR-2020-0344	Vacant and Temporary Payroll Positions, COVID-19 AAO Cost Recovery
Missouri American Water Company	WR-2022-0303	Rate Design, Class Cost of Service, Miscellaneous Service Charges
Confluence Rivers Utility Operating Company, Inc.	WR-2023-0006	Rate Design/Cost of Service, Miscellaneous Service Charges
Union Electric Company, d/b/a Ameren Missouri	GR-2024-0369	Class Cost of Service, Rate Design, Miscellaneous Service Charges, Special Contract Rates