

# EXHIBIT

Exhibit No.:

Issue(s):

Witness/Type of Exhibit:

Sponsoring Party:

Case No.:

Regulatory Plan

Trippensee/Rebuttal

Public Counsel

EM-2000-292

## REBUTTAL TESTIMONY

OF

**RUSSELL TRIPPENSEE**

Submitted on Behalf of  
the Office of the Public Counsel

**UTILICORP UNITED INC.  
AND  
ST. JOSEPH LIGHT & POWER COMPANY MERGER**

Case No. EM-2000-292

Exhibit No. 203  
Date 7/12/00 Case No. EM-2000-292  
Reporter KEM

May 2, 2000

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

In The Matter Of The Joint Application Of )  
UtiliCorp United Inc. and St. Joseph Light )  
& Power Company for Authority to Merge )  
St. Joseph Light & Power Company with )  
and into UtiliCorp United Inc., and, in )  
Connection Therewith, Certain Other )  
Related Transactions. )

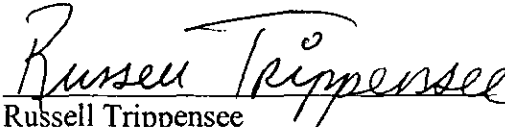
Case No. EM-2000-292

**AFFIDAVIT OF RUSSELL TRIPPENSEE**

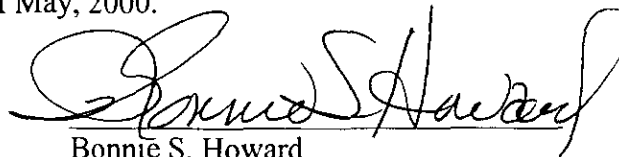
STATE OF MISSOURI     )  
                                      ) ss  
COUNTY OF COLE     )

Russell Trippensee, of lawful age and being first duly sworn, deposes and states:

1. My name is Russell Trippensee. I am Chief Public Utility Accountant for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony consisting of pages 1 through 12 and Schedule RWT-1.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

  
Russell Trippensee

Subscribed and sworn to me this 2nd day of May, 2000.

  
Bonnie S. Howard  
Notary Public

My commission expires May 3, 2001.

**REBUTTAL TESTIMONY**  
**OF**  
**RUSSELL W. TRIPPENSEE**  
**UTILICORP UNITED INC.**  
**ST. JOSEPH LIGHT & POWER COMPANY**  
**CASE NO. EM-2000-292**

1 **Q. PLEASE STATE YOUR NAME AND ADDRESS.**

2 A. Russell W. Trippensee. I reside at 1020 Satinwood Court, Jefferson City, Missouri 65109, and my  
3 business address is P.O. Box 7800, Jefferson City, Missouri 65102.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am the Chief Utility Accountant for the Missouri Office of the Public Counsel (OPC or Public  
6 Counsel).

7 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND.**

8 A. I attended the University of Missouri at Columbia, from which I received a BSBA degree, major in  
9 Accounting, in December 1977. I attended the 1981 NARUC Annual Regulatory Studies Program  
10 at Michigan State University.

11 **Q. HAVE YOU PASSED THE UNIFORM CPA EXAM?**

12 A. Yes, I hold certificate number 14255 in the State of Missouri. I have not met the two-year  
13 experience requirement necessary to hold a license to practice as a CPA.

14 **Q. PLEASE DESCRIBE YOUR WORK EXPERIENCE.**

15 A. From May through August, 1977, I was employed as an Accounting Intern by the Missouri Public  
16 Service Commission (MPSC or Commission). In January 1978 I was employed by the MPSC as a

Rebuttal Testimony of  
Russell W. Trippensee  
Case No. EM-2000-292

1 Public Utility Accountant I. I left the MPSC staff in June 1984 as a Public Utility Accountant III  
2 and assumed my present position.

3 **Q. PLEASE DESCRIBE YOUR PROFESSIONAL AFFILIATIONS.**

4 A. I served as the chairman of the Accounting and Tax Committee for the National Association of  
5 State Utility Consumer Advocates from 1990-1992 and am currently a member of the committee. I  
6 am a member of the Missouri Society of Certified Public Accountants.

7 **Q. PLEASE DESCRIBE YOUR WORK WHILE YOU WERE EMPLOYED BY THE MPSC**  
8 **STAFF.**

9 A. Under the direction of the Chief Accountant, I supervised and assisted with audits and examinations  
10 of the books and records of public utility companies operating within the State of Missouri with  
11 regard to proposed rate increases.

12 **Q. WHAT IS THE NATURE OF YOUR CURRENT DUTIES WITH THE OFFICE OF**  
13 **THE PUBLIC COUNSEL?**

14 A. I am responsible for the Accounting and Financial Analysis sections of the Office of the Public  
15 Counsel and for coordinating their activities with the rest of our office and other parties in rate  
16 proceedings. I am also responsible for performing audits and examinations of public utilities and  
17 presenting the findings to the MPSC on behalf of the public of the State of Missouri.

18 **Q. HAVE YOU PREVIOUSLY FILED TESTIMONY BEFORE THE MPSC?**

19 A. Yes. I filed testimony in the cases listed on Schedule RWT-1 of my testimony on behalf of the  
20 Missouri Office of the Public Counsel or MPSC Staff.

1 **Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?**

2 A. I will present the Office of Public Counsel's position on the appropriate regulatory model to apply  
3 to UtiliCorp United Inc. (UCU or Company) in the event the Commission approves UCU's  
4 acquisition of St. Joseph Light & Power (StJLP) despite Public Counsel's recommendation to the  
5 contrary. I will also summarize Public Counsel's recommendation regarding the merger  
6 application that is the subject matter of this case.

7 **Q. HAVE YOU READ THE COMPANY'S APPLICATION AND TESTIMONY FILED**  
8 **IN THIS CASE?**

9 A. Yes, I have.

10 **Q. WHAT IS PUBLIC COUNSEL'S POSITION OR RECOMMENDATION REGARDING**  
11 **THE MERGER APPLICATION?**

12 A. Public Counsel believes the MPSC should not approve the proposed merger in its current structure  
13 and under the regulatory conditions requested by the UCU and StJLP. Public Counsel witnesses  
14 Mark Burdette, Ted Robertson, and Ryan Kind have filed rebuttal testimony addressing various  
15 topics that specifically address detrimental aspects to the public of the proposed application. My  
16 testimony addresses certain detrimental aspects of the Company's proposed regulatory plan.

17 **Q. IS PUBLIC COUNSEL PROPOSING SPECIFIC CHANGES THAT WOULD**  
18 **ELIMINATE THE DETRIMENTAL ASPECTS OF THE PROPOSED MERGER?**

19 A. No. Public Counsel does not believe it is our responsibility to develop a merger proposal for the  
20 joint applicants. OPC's rebuttal testimony highlights certain conditions inherent in the proposal

1 that would be detrimental to the general public and Missouri. Public Counsel asserts that it is the  
2 merger applicants' responsibility to present a proposal that is not detrimental to the public interest.

3 **Q. HAVE YOU READ THE DIRECT TESTIMONY OF COMPANY WITNESS JOHN**  
4 **MCKINNEY?**

5 A. Yes.

6 **Q. IS PUBLIC COUNSEL IN AGREEMENT WITH THE COMPANY'S REGULATORY**  
7 **PLAN AS OUTLINED BY MR. MCKINNEY?**

8 A. No.

9 **Q. PLEASE EXPLAIN PUBLIC COUNSEL'S POSITION AS TO THE**  
10 **APPROPRIATE REGULATORY PLAN THAT THIS COMMISSION SHOULD**  
11 **IMPLEMENT WITH RESPECT TO THE MERGER OF UTILICORP UNITED INC.**  
12 **AND ST. JOSEPH LIGHT & POWER.**

13 A. Public Counsel recommends that the Commission reject the proposed merger that is the subject  
14 matter in this case. Public Counsel believes the merger as structured by the Company is  
15 detrimental to the public interest in Missouri and as such should not be approved by the  
16 Commission. The testimony supporting this recommendation can be found in the rebuttal  
17 testimony of OPC witnesses, Ted Robertson, Mark Burdette, and Ryan Kind.

18 The regulatory plan that I will outline should be viewed as OPC's recommendation only in the  
19 event the Commission approves this merger. This recommendation for a regulatory plan is not

1 contingent on any changes or non-regulatory plan conditions the Commission finds necessary in  
2 order for the merger to be approved.

3 **Q. PLEASE PROCEED WITH A SUMMARY OF PUBLIC COUNSEL'S POSITION**  
4 **REGARDING A REGULATORY PLAN.**

5 A. Public Counsel proposes that the Commission require UCU, as a condition of the merger, to initiate  
6 a general rate proceeding for total Missouri UCU electric operations with filed tariffs that include  
7 rate design recommendations on service area specific pricing. This general rate proceeding shall be  
8 initiated on or before the one-year anniversary of the final determination regarding the merger of  
9 UCU and StJLP and the merger of UCU and Empire District Electric Company (EDE), whichever  
10 is later. The Commission would also need to require that UCU not unilaterally withdrawn its  
11 request. Additionally, the Commission should make it clear that it will consider any request or  
12 recommendation for a reduction in the revenue requirement for total Missouri UCU electric  
13 operations within the context and time frame of the general rate proceeding.

14 **Q. DO UCU, STJLP, AND EDE HAVE OPERATIONS OTHER THAN ELECTRIC?**

15 A. Yes. StJLP and UCU have gas operations. StJLP has a steam operation in the city of St. Joseph  
16 while EDE operates a water system.

17 **Q. PLEASE EXPLAIN WHY PUBLIC COUNSEL IS NOT CURRENTLY**  
18 **RECOMMENDING THAT THE GENERAL RATE PROCEEDING INCLUDE UTILITY**  
19 **OPERATIONS OTHER THAN ELECTRIC OPERATIONS.**

1 A. Public Counsel does not believe the other utility operations will be as significantly impacted by the  
2 proposed mergers, as the electric operations will be. The electric operations of the respective  
3 utilities are also the dominant operation of each utility. The electric revenue represent  
4 approximately 90% of Missouri utility revenues for UCU and StJLP and over 98% of utility  
5 revenues for EDE.

6 Q. PLEASE EXPLAIN WHAT YOU MEAN WITH THE PHRASE "FINAL  
7 DETERMINATION".

8 A. There are multiple possible results when a regulated utility merger is filed with the Commission.  
9 The "final determination" as I am using the phrase refers to when the merger is either ultimately  
10 consummated or when the parties formally agree or announce abandonment of efforts to merge.

11 Q. HAS NOT THE COMMISSION PREVIOUSLY REJECTED A RECOMMENDATION  
12 TO CONSOLIDATE THE INSTANT CASE WITH CASE NUMBER EM-2000-369  
13 INVOLVING EMPIRE DISTRICT ELECTRIC COMPANY?

14 A. Yes. Public Counsel is not renewing that request for consolidation of Case Numbers EM-2000-292  
15 and EM-2000-369 as a part of this recommendation. OPC is recommending that in the post-merger  
16 environment that electric rates be determined on a Missouri jurisdictional basis.

17 Q. WHY DOES PUBLIC COUNSEL PROPOSE THAT THE REGULATORY PLAN TO  
18 BE USED IN A POST-MERGER ENVIRONMENT FOR UCU AND STJLP BE  
19 LINKED TO THE PROPOSED MERGER OF UCU AND EMPIRE DISTRICT  
20 ELECTRIC COMPANY?



1 A. The Commission is currently faced with two separate merger cases involving UCU. In addition to  
2 the instant case, UCU has on file and scheduled for hearing in September 2000 an application to  
3 merge with Empire District Electric, Case No. EM-2000-369. The outcome of the individual  
4 merger applications may be different. However, the end result if both mergers are ultimately  
5 consummated, will be the transformation of three utilities currently serving three segregated  
6 Missouri services areas into one unified company, UtiliCorp United, Inc., serving an integrated  
7 service area within the boundaries of our State. The regulatory plans as proposed by UCU envision  
8 three service territories (using the pre-merger boundaries) examined independently and with  
9 separate rate cases.

10 This separation creates opportunities for rates to be set such that the total revenues received from  
11 the three service areas would be in excess of the total revenue requirement for UCU's Missouri  
12 operations. OPC witness Robertson provides some examples of this possibility in his rebuttal  
13 testimony with respect to the exclusion of StJLP from the allocation factor determination for UCU  
14 costs. Other issues, which if looked at on a service area specific basis, could cause an over-  
15 collection of revenues would include the use of different test years, fuel modeling, payroll  
16 annualization including overtime, cost of capital, as well as different corporate allocation study  
17 periods, periods or factors.

18 Q. IS THERE AN ADDITIONAL CONCERN REGARDING SERVICE AREA  
19 SPECIFIC TARIFFS THAT CAN BE ADDRESSED BY LOOKING AT UCU'S  
20 ELECTRIC OPERATIONS ON A MISSOURI JURISDICTIONAL BASIS WITH  
21 RESPECT TO REVENUE REQUIREMENT?

1 A. Yes, most definitely. Allowing UCU to file separate and distinct rate cases on a non-synchronized  
2 time line would allow UCU to raise rates in one service area that was not earning an adequate rate  
3 of return without any consideration of the earnings of the other service areas. The total revenues  
4 paid to UCU by Missourians could be in excess of the necessary levels if the other service areas  
5 were earning excess revenues. The Commission may determine (after consideration of all relevant  
6 factors) that the current service territories should remain independent for rate design purposes.  
7 However the Commission should not approve a regulatory plan that would allow the Company to  
8 "game the system" and collect more revenues than is required on a total Missouri jurisdictional  
9 basis. Neither should the Commission approve a regulatory plan that shifts the burden to it's Staff,  
10 the OPC, or other intervenor to file a complaint case on a service area specific basis in order to  
11 avoid overearnings on a Missouri jurisdictional basis.

12 Q. ARE THERE OTHER REASONS THE PUBLIC COUNSEL OPPOSES THE  
13 COMPANY'S PROPOSED REGULATORY PLAN?

14 A. Yes. A review of the testimony filed by the applicants in the respective merger cases, review of  
15 responses to data requests, and other documentation in the case clearly indicate UCU anticipates  
16 approval of both mergers. The cost synergies outlined in the instant case are dependent on both  
17 mergers being approved. More importantly, the cost synergy estimates change for the StJLP  
18 acquisition if the EDE acquisition is not completed also. The Commission should not approve a  
19 regulatory plan based on cost synergy estimates that are dependent on approval of a related merger  
20 that is not at issue in the instant case.

1 **Q. PLEASE PROVIDE AN EXAMPLE OF SYNERGY ESTIMATES BEING**  
2 **DEPENDENT ON WHETHER OR NOT BOTH MERGERS ARE CONSUMATED.**

3 A. The direct testimony of Company witness Robert Holzwarth specifically identifies changes in the  
4 estimated synergies associated with power supply costs depending on whether or not both mergers  
5 occur. Specifically, beginning on page 20, line 2 of his direct testimony in this case, Mr. Holzwarth  
6 indicates that if the merger of EDE also occurs, the value of the synergies assigned to StJLP  
7 associated with power supply will be reduced by \$55,242,000. Mr. Holzwarth has similarly styled  
8 direct testimony in Case No. EM-2000-369 which identifies additional synergies of \$20,449,000 for  
9 EDE if the StJLP merger occurs.

10 **Q. ARE THE COST SYNERGY ESTIMATES INCLUDED IN THE COMPANY'S**  
11 **TESTIMONY AND SUPPORTING WORKPAPERS KNOWN FACTS AS OF THIS**  
12 **POINT IN TIME OR ANY POINT IN TIME PRIOR TO THE ACTUAL**  
13 **MERGER?**

14 A. No. The cost synergy estimates are, in fact, simply estimates based on multiple assumptions.  
15 These assumptions, along with the ability of the Company to actually implement procedures,  
16 policies, employee levels and generation integration, will only be tested after the merger or mergers  
17 have been consummated and UCU takes over the day to day management of the operations of the  
18 StJLP and EDE service areas. Public Counsel's proposal to require a general rate proceeding to be  
19 initiated one-year after the final determination regarding both mergers will allow time for UCU get  
20 in and "kick the tires" of the newly merged entities and actually identify and implement UCU  
21 management strategies. The one-year delay will allow the parties to the general rate proceeding to

1 better determine the actual on-going cost of service for UCU's total Missouri operations and the  
2 specific service areas if necessary.

3 **Q. PLEASE ELABORATE ON YOUR REFERENCE TO TOTAL MISSOURI**  
4 **OPERATIONS AND SPECIFIC SERVICE AREAS.**

5 A. The post-merger operating characteristics of the UCU Missouri operations are anticipated to be  
6 integrated from several perspectives including power generation, deliverability of electricity and  
7 administration. A question the Commission should address is whether to continue service area  
8 specific pricing or to move toward implementation of an UCU Missouri single tariff pricing  
9 structure. The Company's proposed regulatory plan requires service area specific pricing for a  
10 period of up to ten years. The Commission should not lock itself into a regulatory pricing scheme  
11 without being able to look at the complete picture of how UCU intends to operate its Missouri  
12 properties in a post-merger(s) environment. Public Counsel would point out that all other electric  
13 utilities operating integrated systems within Missouri borders utilize a single tariff pricing structure.

14 An additional factor the MPSC may wish to address is the reality that the existing regulatory  
15 environment structure is currently a topic being discussed within Missouri and on a national basis.  
16 Requiring a general rate proceeding a year after "final determination" would allow the Commission  
17 time to analyze how an integrated UCU Missouri operations function. Public Counsel believes the  
18 Commission should consider these factors along with others before approving a regulatory plan that  
19 locks in a pricing methodology for 10 years.

20 **Q. WITH RESPECT TO PROVIDING A PARTY THE OPPORTUNITY TO ADDRESS**  
21 **SERVICE AREA SPECIFIC PRICING STRUCTURE IN THE GENERAL RATE**

1        **PROCEEDING RECOMMENDED BY PUBLIC COUNSEL, DO YOU HAVE ANY**  
2        **RECOMMENDATIONS AS TO INSURING THE DATA IS AVAILABLE FOR THAT**  
3        **PARTY?**

4        A.    Yes I do. The Commission should require the Company to maintain its financial records in a  
5        manner that allows a party to identify and quantify all direct revenues, expenses, and investments  
6        on a service area specific basis. Power flow metering between service areas will also need to be in  
7        place to allow parties to develop rational allocation factors. Public Counsel recognizes that certain  
8        administrative and general expenses and investments along with corporate costs will need to be  
9        assigned to each service area on a rational allocation basis.

10      Q.    **DOES THE COMPANY'S PROPOSAL ALSO REQUIRE SERVICE AREA**  
11      **SPECIFIC FINANCIAL AND OPERATIONAL INFORMATION BE MAINTAINED?**

12      A.    Yes,

13      Q.    **WILL PUBLIC COUNSEL'S PROPOSAL INCREASE THE REGULATORY COST**  
14      **ASSOCIATED WITH RATE CASES OVER THE NEXT TEN YEARS FOLLOWING**  
15      **THE FINAL DETERMINATION WITH RESPECT TO THE MERGERS.**

16      A.    No. In fact our proposal should reduce not only the rate case expense incurred by UCU (which is  
17      paid for by ratepayers) but also the expense and time incurred by other parties that participate in the  
18      proceeding. The Company proposal would require separate and distinct rate cases (or complaint  
19      case) for each of the three service territories in the post-merger time period to address either over or  
20      under earnings. OPC's proposal would require only one rate case (or complaint case) to address the  
21      same situations.

1 **Q. WILL PUBLIC COUNSEL'S PROPOSAL INCREASE THE COST TO THE**  
2 **COMPANY IN THE SHORT-RUN, (I.E. THE NEXT TWO YEARS FOLLOWING**  
3 **THE FINAL DETERMINATION) WITH RESPECT TO REGULATORY EXPENSE?**

4 A. No. The Company is currently planning to file rate cases for EDE and the Missouri Public Service  
5 division of UCU during that time frame (Response to MPSC Staff Data Request No. SJLP-171).  
6 The applicant's testimony in Case No. EM-200-369 regarding the proposed regulatory plan also  
7 addresses the need to have a rate adjustment prior to the implementation of a regulatory plan for  
8 EDE.

9 **Q. RECOGNIZING THAT CASE NO. EM-2000-369 HAS NOT BEEN**  
10 **CONSOLIDATED WITH THIS CASE; CAN YOU PROVIDE ANY RELEVANT**  
11 **INFORMATION REGARDING YOUR TESTIMONY TO BE FILED IN THAT**  
12 **CASE?**

13 A. Yes. The OPC plans to make the same regulatory plan recommendation in the UCU/EDE merger  
14 case. The Company plans to operate the respective service areas of the merged firms in an  
15 integrated manner, and thus Public Counsel believes the MPSC should look at the rates Missourians  
16 will pay in the same manner. To do otherwise would set up a regulatory system that provides UCU  
17 the opportunity to reap excessive profits and expose Missourians to paying excessive rates.

18 **Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

19 A. Yes.

Rebuttal Testimony  
Russell W. Trippensee  
Case No. EM-2000-269

Missouri Power & Light Company, Steam Dept., Case No. HR-82-179  
Missouri Power & Light Company, Electric Dept., Case No. ER-82-180  
Missouri Edison Company, Electric Dept., Case No. ER-79-120  
Southwestern Bell Telephone Company, Case No. TR-79-213  
Doniphan Telephone Company, Case No. TR-80-15  
Empire District Electric Company, Case No. ER-83-43  
Missouri Power & Light Company, Gas Dept., Case No. GR-82-181  
Missouri Public Service Company, Electric Dept., Case No. ER-81-85  
Missouri Water Company, Case No. WR-81-363  
Osage Natural Gas Company, Case No. GR-82-127  
Missouri Utilities Company, Electric Dept., Case No. ER-82-246  
Missouri Utilities Company, Gas Dept., Case No. GR-82-247  
Missouri Utilitites Company, Water Dept., Case No. WR-82-248  
Laclede Gas Company, Case No. GR-83-233  
Great River Gas Company, Case No. GR-85-136 (OPC)  
Northeast Missouri Rural Telephone Company, Case No. TR-85-23 (OPC)  
United Telephone Company, Case No. TR-85-179 (OPC)  
Kansas City Power & Light Company, Case No. ER-85-128 (OPC)  
Arkansas Power & Light Company, Case No. ER-85-265 (OPC)  
KPL/Gas Service Company, GR-86-76 (OPC)  
Missouri Cities Water Company, Case Nos. WR-86-111, SR-86-112 (OPC)  
Union Electric Company, Case No. EC-87-115 (OPC)  
Union Electric Company, Case No. GR-87-62 (OPC)  
St. Joseph Light and Power Company, Case Nos. GR-88-115, HR-88-116 (OPC)  
St. Louis County Water Company, Case No. WR-88-5 (OPC)  
West Elm Place Corporation, Case No. SO-88-140 (OPC)  
United Telephone Long Distance Company, Case No. TA-88-260 (OPC)  
Southwestern Bell Telephone Company, Case No. TC-89-14, et al. (OPC)  
Osage Utilities, Inc., Case No. WM-89-93 (OPC)  
GTE North Incorporated, Case Nos. TR-89-182, TR-89-238, TC-90-75 (OPC)  
Contel of Missouri, Inc., Case No. TR-89-196 (OPC)  
The Kansas Power and Light Company, Case No. GR-90-50 (OPC)  
Southwestern Bell Telephone Company, Case No. TO-89-56 (OPC)  
Capital City Water Company, Case No. WR-90-118 (OPC)

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Laclede Gas Company, Case No. GR-90-120 (OPC)  
Southwestern Bell Telephone Company, Case No. TR-90-98 (OPC)  
Empire District Electric Company, Case No. ER-90-138 (OPC)  
Associated Natural Gas Company, Case No. GR-90-152 (OPC)  
Southwestern Bell Telephone Company, Case No. TO-91-163  
Union Electric Company, Case No. ED-91-122  
Missouri Public Service, Case Nos. EO-91-358 and EO-91-360  
The Kansas Power and Light Company, Case No. GR-91-291  
Southwestern Bell Telephone Co., Case No. TO-91-163  
Union Electric Company, EM-92-225 and EM-92-253  
Southwestern Bell Telephone Company, TO-93-116  
Missouri Public Service Company, ER-93-37, (January, 1993)  
Southwestern Bell Telephone Company, TO-93-192, TC-93-224  
Saint Louis County Water Company, WR-93-204  
United Telephone Company of Missouri, TR-93-181  
Raytown Water Company, WR-94-300  
Empire District Electric Company, ER-94-174  
Raytown Water Company, WR-94-211  
Missouri Gas Energy, GR-94-343  
Capital City Water Company, WR-94-297  
Southwestern Bell Telephone Company, TR-94-364  
Missouri Gas Energy, GR-95-33  
St. Louis County Water Company, WR-95-145  
Missouri Gas Energy, GO-94-318  
Alltel Telephone Company of Missouri, TM-95-87  
Southwestern Bell Telephone Company, TR-96-28  
Steelville Telephone Exchange, Inc., TR-96-123  
Union Electric Company, EM-96-146  
Imperial Utilites Corporation, SC-96-247  
Laclede Gas Company, GR-96-193  
Missouri Gas Energy, GR-96-285  
St. Louis County Water Company, WR-96-263  
Village Water and Sewer Company, Inc. WM-96-454  
Empire District Electric Company, ER-97-82



Rebuttal Testimony  
Russell W. Trippensee  
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UtiliCorp d/b/a Missouri Public Service Company, GR-95-273  
Associated Natural Gas, GR-97-272  
Missouri Public Service, ER-97-394, ET-98-103  
Missouri Gas Energy, GR-98-140  
St. Louis County Water, WO-98-223  
United Water Missouri, WA-98-187  
Kansas City Power & Light/Western Resources, Inc. EM-97-515  
St. Joseph Light & Power Company, HR-99-245  
St. Joseph Light & Power Company, GR-99-246  
St. Joseph Light & Power Company, ER-99-247  
AmerenUE, EO-96-14, (prepared statement)  
Missouri American Water Company, WR-2000-281  
Missouri American Water Company, SR-2000-282  
UtiliCorp United Inc./St. Joseph Light & Power Company, EM-2000-292