

Exhibit No.:

Issue(s):

Safety Line Replacement Program/
Manufactured Gas Plant Remediation/
Landbase Digitized Mapping Sytem/
Incentive Plan/True-Up

Witness/Type of Exhibit:

Robertson/Direct

Sponsoring Party:

Public Counsel

Case No.:

GR-2001-292

DIRECT TESTIMONY

OF

TED ROBERTSON

FILED²

APR 19 2001

Missouri Public
Service Commission

Submitted on Behalf of
the Office of the Public Counsel

MISSOURI GAS ENERGY

Case No. GR-2001-292

April 19, 2001

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

In the Matter of Missouri Gas Energy's
Tariff filing for General Rate Increase.

)
)

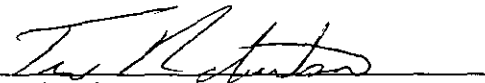
Case No. GR-2001-292

AFFIDAVIT OF TED ROBERTSON

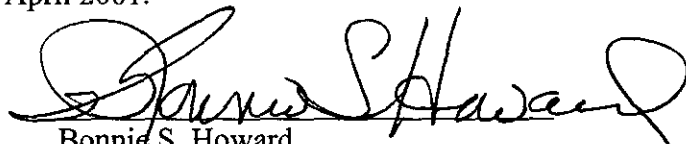
STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Ted Robertson, of lawful age and being first duly sworn, deposes and states:

1. My name is Ted Robertson. I am a Public Utility Accountant for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my direct testimony consisting of pages 1 through 19, Schedule TJR-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.


Ted Robertson, C.P.A.
Public Utility Accountant III

Subscribed and sworn to me this 19th day of April 2001.


Bonnie S. Howard
Notary Public

My commission expires May 3, 2001.

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DIRECT TESTIMONY
OF
TED ROBERTSON
MISSOURI GAS ENERGY
CASE NO. GR-2001-292

INTRODUCTION

1
2
3 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

4 A. Ted Robertson, P. O. Box 7800, Jefferson City, Missouri 65102.
5

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

7 A. I am employed by the Office of the Public Counsel of the State of Missouri ("OPC" or
8 "Public Counsel") as a Public Utility Accountant III.
9

10 Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND OTHER
11 QUALIFICATIONS.

12 A. I graduated from Southwest Missouri State University in Springfield, Missouri, with a
13 Bachelor of Science Degree in Accounting. In November, 1988, I passed the Uniform
14 Certified Public Accountant examination and obtained C. P. A. certification from the State
15 of Missouri in 1989.
16

17 Q. WHAT IS THE NATURE OF YOUR CURRENT DUTIES WHILE IN THE EMPLOY
18 OF OPC?

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1 A. Under the direction of the OPC Chief Public Utility Accountant, Mr. Russell W.
2 Trippensee, I am responsible for performing audits and examinations of the books and
3 records of public utilities operating within the State of Missouri.

4
5 Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE MISSOURI PUBLIC SERVICE
6 COMMISSION?

7 A. Yes, I have submitted both written and oral testimony on several occasions before the
8 Missouri Public Service Commission. Please refer to Schedule TJR-1, attached to this
9 Direct Testimony, for a listing of all cases in which I have previously submitted testimony.

10
11 Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

12 A. The purpose of my Direct Testimony is to present the Public Counsel's position regarding
13 the ratemaking treatment of costs associated with the on-going Safety Line Replacement
14 Program ("SLRP"), Manufactured Gas Plant Remediation, Landbase Digitized Mapping
15 System ("LDMS"), and the new Incentive Plan ("CS/GSIP") being proposed by the
16 Company.

SAFETY LINE REPLACEMENT PROGRAM

Q. WHAT IS THE ISSUE?

A. Pursuant to Commission decisions in Accounting Authority Order ("AAO") Case Nos. GO-92-185 (2nd Order), Case No. GO-94-234 (3rd Order), Case No. GO-97-301 (4th Order), and the general rate increase case, GR-98-140 (5th Order), the Company is authorized to defer carrying costs, property tax expense, and depreciation expense on investments related to its Safety Line Replacement Program during the period from when the plant is initially placed in-service until its cost is included in rates. To comply with those Orders, the Company has calculated a total unamortized SLRP deferral of \$22,202,142 which it proposes to **include** as an addition to its rate base. The Company also proposes that the unamortized deferred balance be amortized over 10 years, or \$2,741,716 per year (the Company's annual amortization is not one-tenth of the \$22,202,142 unamortized deferred balance because the annual amortization is based, in part, upon the May 1998 deferred balances for the 2nd, 3rd and 4th SLRP Orders).

Public Counsel has calculated the unamortized SLRP deferral and annual amortization pursuant to the terms ordered by the Commission in the related cases. In MGE's last general rate increase case, Case No. GR-98-140, the Commission ordered that guaranteeing the Company a "return of" and "return on" the unamortized SLRP deferral is not a fair allocation of regulatory lag resulting from the on-going construction project.

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1 In order to comply with that Commission decision, the Public Counsel has not adjusted
2 the Company's rate base so that it can earn a "return on" the current unamortized SLRP
3 deferral.

4
5 Public Counsel believes that the Commission's Order in Case No. GR-98-140 regarding
6 this issue was a fair and equitable allocation of the risk and costs associated with the
7 SLRP project. While we continue to believe that an amortization period of 20 years or
8 longer is more appropriate, we are firmly committed to and in agreement with the
9 Commission's decision to disallow any addition to rate base of the unamortized SLRP
10 deferral. This view is based on the fact that OPC believes management is responsible for
11 planning and operating the activities of the Company. If management is unable to or
12 chooses not to implement processes and procedures which would limit the effect of
13 regulatory lag on the its finances, the Company should not be protected by the
14 Commission with an effective guarantee of earnings. Therefore, in order that ratepayers
15 and shareholders both share in the effect of regulatory lag, the Public Counsel is
16 recommending that Company be allowed to earn a "return of" the SLRP deferred balance,
17 but not a "return on" the SLRP deferred balance.

18
19 Q. WHAT IS THE CURRENT AMOUNT OF THE UNAMORTIZED SLRP DEFERRAL,
20 AND ITS ANNUAL AMORTIZATION, AS DETERMINED BY THE PUBLIC
21 COUNSEL?

1 A. Public Counsel's analysis and calculations show that the December 31, 2000 total
2 unamortized SLRP deferral balance is \$21,618,656. Amortizing this amount over ten
3 years would result in \$2,640,240 per year being expensed by the Company, however,
4 during the test year, the Company only expensed approximately \$1,946,658 of its
5 deferred SLRP costs. Thus, the Public Counsel proposes an adjustment to increase the
6 Company's annual SLRP amortization expense by \$693,582 (i.e., \$2,640,240 less
7 \$1,946,658).

8
9 Q. DOES THE PUBLIC COUNSEL ALSO SUPPORT THE RATE BASE REDUCTIONS
10 FOR ACCUMULATED DEFERRED INCOME TAXES ASSOCIATED WITH THE
11 SLRP DEFERRALS?

12 A. Yes. Company's response to MPSC Staff Data Request No. 136 states that as of
13 12/31/2000 the total booked accumulated deferred income taxes ("ADIT") related to the
14 SLRP is \$8,733,848. The data request response also shows that the preacquisition ADIT
15 relating to the SLRP 2nd Order, Case No. GO-92-185, is \$1,139,765. According to the
16 Company's rate case work-papers Schedule B-1-9, there was an agreement that the ADIT
17 of GO-92-185 was to be included in the Unamortized Deferred Credit per Case No. GM-
18 94-40. Thus, the net booked accumulated deferred income taxes related to the remaining
19 SLRP is \$7,594,083. Public Counsel recommends that the \$7,594,083 be included as a
20 reduction in the determination of the Company total rate base because it is a cost free
21 capital made available to the Company by virtue of it having various tax deductions that

1 lower the amount of income taxes actually paid to the IRS, the benefit of which is not
2 flowed through directly to customers as a reduction in the income tax.

3
4 **MANUFACTURED GAS PLANT REMEDIATION**

5
6 Q. WHAT ARE MANUFACTURED GAS PLANT REMEDIATION COSTS AND WHAT
7 IS THE ISSUE?

8 A. MGP remediation costs can be defined as all investigations, testing, land acquisition if
9 appropriate, remediation and/or litigation costs, and expenses or other liabilities,
10 excluding personal injury claims, specifically relating to gas manufacturing facility sites,
11 disposal sites, or sites to which material may have migrated, as a result of the operation or
12 decommissioning of gas manufacturing facilities. The issue relates to the Company's
13 request for ratemaking treatment of remediation costs for sites where it or previous
14 owners of Company properties formerly operated a manufactured gas plant. Company's
15 response to OPC Data Request No. 1128 states that it has made an adjustment as part of
16 the corporate joint and common cost model which directly assigns \$280,448 to the utility
17 operating expenses of MGE for Manufactured Gas Plant Remediation (booked to USOA
18 Account No. 923 Outside Services Employed). Public Counsel believes that the
19 \$280,448 should not be allowed as an MGE operating expense.
20

1 Q. WHY IS THE COMPANY POTENTIALLY LIABLE TO INCUR MANUFACTURED
2 GAS PLANT CLEANUP EXPENDITURES?

3 A. To deal with the contamination and cleanup problems presented by abandoned and/or
4 inactive hazardous waste sites, Congress in 1980 enacted the Comprehensive
5 Environment Compensation and Liability Act ("CERCLA" or "Superfund"). CERCLA
6 provided funding and enforcement authority to the Environmental Protection Agency
7 ("EPA") to enable it to respond to hazardous substance releases and to enable the EPA to
8 undertake or regulate the cleanup of those hazardous sites where owners/operators were
9 either without resources or unwilling to implement such cleanups. In 1986 CERCLA was
10 amended by the Superfund Amendments and Reauthorization Act ("SARA") which
11 intensified Superfund activities and set a goal of achieving "permanent" solutions at
12 Superfund sites. CERCLA imposes strict, joint, and several liability on present or former
13 owners or operators of facilities where substances have been or are threatened to be
14 released into the environment. Potentially responsible parties ("PRP") include owners of
15 contaminated land from point of contamination to date, operators (which is interpreted as
16 any party that had possession, control, or influence over the premises during the same
17 period), transporters, and generators of the contaminants regardless of whether they
18 directly released such substances into the environment.

19
20 Q. MISSOURI GAS ENERGY IS A POTENTIALLY RESPONSIBLE PARTY ("PRP")
21 FOR HOW MANY MGP SITES?

A. Missouri Gas Energy has recognized that it currently has ownership interests in six sites that could require potential responsibility for cleanup efforts. In addition to the currently owned sites, the Company has identified thirteen unowned facilities which may or may not involve it as a potentially responsible party under the Superfund statute. The MGP sites are:

OWNED FACILITIES

St. Joseph	4th & Cedar
Kansas City	223 Gillis
Kansas City	1st & Campbell
Kansas City	20th & Indiana
Joplin	520 East 5th
Independence	23rd & Pleasant

UNOWNED FACILITIES

Harrisonville	N. Independence & Former Railroad Intersection
Excelsior Springs	400 W. Excelsior
Warrensburg	Unknown Address
Joplin	Kentucky Avenue
Independence	S. River Blvd. & W. Pacific
Kansas City	1621 West 25th St.
Marshall	400 N. Lafayette Ave.
Marshall	Eastwood & N. Ellsworth Ave.
Monette	6th & Front St.
St. Joseph	6th & Olive
St. Joseph	5th & Angelique
Carthage	411 N. Main
Carthage	SW corner of Garrison & Limestone

1 Company's response to OPC Data Request No. 1079 states that the sites are located in
2 communities previously or currently served by Missouri Gas Energy or a predecessor
3 company and that no determination has actually been made as to whether MGE has any
4 liability for the sites.

5
6 Q. PLEASE EXPLAIN WHY YOU ARE RECOMMENDING THAT THE COMMISSION
7 EXCLUDE THE MANUFACTURED GAS SITE REMEDIATION COSTS FROM
8 MISSOURI GAS ENERGY'S COST OF SERVICE.

9 A. The Public Counsel's opposition to the inclusion of the manufactured gas plant site
10 remediation costs in Missouri Gas Energy's instant case cost of service is based on a
11 plethora of reasons. For example, MGE and Western Resources Inc., ("WRI") have
12 already recognized and accepted that they, their insurers and potentially other PRP's are
13 responsible for the costs of the MGP remediation (WRI is the former owner of the
14 Missouri gas utility assets). Pursuant to the terms of the *Environmental Liability*
15 *Agreement* attached to the *Agreement For Purchase Of Assets* between Southern Union
16 Co. and Western Resources Inc., the companies have agreed to share the liability for
17 payment of any costs associated with any MGP remediation that might occur subsequent
18 to Southern Union Company buying the Missouri gas utility assets.

19
20 Furthermore, additional reasons that Public Counsel believes the costs should not be
21 included in customer's rates are: (1) to my knowledge none of the manufactured gas

1 plants are currently in operation. Therefore, they are not used and useful for providing
2 service to current customers, (2) if current customers are required to pay for the cost of
3 service not recovered from past customers (e.g., past rates were set too low), the result is
4 intergenerational inequity, and possibly retroactive ratemaking. Present customers should
5 not be required to pay for past deficits of the Company in future rates. Also, recovery of
6 these costs from ratepayers would guarantee the investments of stockholders rather than
7 present the Company with the opportunity to earn a return approved by the Commission,
8 (3) the investigation expenditures expensed by the Company are a non-recurring cost of
9 operations, (4) shareholders are compensated for this particular business risk through the
10 risk premium applied to the equity portion of the Company's weighted average rate of
11 return (WROR), (5) shareholders not ratepayers receive the benefits of gains or losses
12 (below-the-line treatment) of any sale or removal from service of Company-owned land
13 or investment. Since it is the shareholder who receives either the gain or the loss on an
14 investment's disposal, it is the shareholder who should shoulder the responsibility for any
15 legal liability that arises at a later date related to the investment, (6) the liability for the
16 remediation costs is not incurred because of the services Missouri Gas Energy currently
17 provides to its customers. Missouri Gas Energy is a potentially responsible party because
18 it either owns the property now or its predecessor owned the property at sometime in the
19 past, and (7) automatic recovery of the remediation costs from Missouri Gas Energy's
20 customers reduces the incentive for the Company to seek partial or complete recovery of
21 the costs from other past owners of the plant sites or Company's insurers.

1 Q. WHY IS THIS GENERAL RATE CASE IMPORTANT AS IT RELATES TO THE
2 RESPONSIBILITY FOR AND RECOVERY OF MANUFACTURED GAS PLANT
3 SITE REMEDIATION COSTS?

4 A. To my knowledge, this Commission has never had the opportunity to review a complete
5 record of the issues surrounding federally mandated environmental cleanup costs, and
6 decide, by contested hearing, who should be held responsible for the costs. The
7 likelihood of extremely large environmental cleanup costs associated with the
8 remediation of manufactured gas plant sites like Missouri Gas Energy's has created a
9 situation that is of vast potential harm to all Missouri ratepayers. Because the costs are
10 being incurred to remediate manufactured gas plant sites that have not provided any
11 services to past or current customers for many years, the Public Counsel believes that the
12 Commission should weigh all the issues of the instant case with ample care and
13 thoughtfulness. How the Commission resolves the cost recovery issues of the instant
14 case will likely set a precedent that will resonate to all other Missouri utilities expecting
15 to incur similar costs.

16
17 **LANDBASE DIGITIZED MAPPING SYSTEM**
18

19 Q. WHAT IS THE ISSUE?

20 A. Company has entered into agreements with several cities and the Empire District Electric
21 to license the use of its Landbase Digitized Mapping System. Because the LDMS was

1 created and developed with ratepayer provided monies OPC believes that all revenues
2 received from the licensing (and/or sales) of the LDMS should be utilized to offset the
3 program's development costs. After the development costs are fully recovered revenues
4 received should then be used to offset the regulated Company's operating costs.

5
6 Q. DID RATEPAYERS FUND THE ENTIRE COST FOR THE DEVELOPMENT OF THE
7 LDMS?

8 A. Yes. Company's response to OPC Data Request No. 1086 states that while MGE
9 believes that it is the owner of the LDMS, the Company is requesting that it be allowed to
10 recover in rates all costs associated with its creation, development and operation. In fact,
11 MGE expresses that, to its knowledge, the Commission has never disallowed it rate
12 recovery of any of the costs associated with the development and operation of the LDMS.

13
14 Q. HOW IS THE COMPANY PRESENTLY BOOKING REVENUES IT RECIEVES
15 FROM THE LICENSING OF THE LDMS?

16 A. Company's response to OPC Data Request No. 1084 states that during the test year it
17 booked the revenues received for licensing the LDMS to a clearing account, USOA
18 Account No. 1847.0000.

19
20 Q. HOW WOULD THE PUBLIC COUNSEL PREFER THE COMPANY TO BOOK THE
21 REVENUES IT RECEIVES FROM LICENSING THE LDMS?

1 A. Because MGE has initiated the marketing of the LDMS to entities not directly affiliated
2 with the regulated company, and the Public Counsel does not believe that the test year
3 revenues earned from the Company's licensing of the LDMS are representative of past or
4 future revenues received, OPC recommends that a method different from the Company's
5 be utilized for booking the LDMS revenues. Public Counsel believes that two alternative
6 methods of booking the LDMS revenues are superior to the method currently utilized by
7 MGE. The first alternative is to identify the portion of the LDMS that is not associated
8 with the Company's regulated gas operations. Once identified, that portion of the LDMS
9 cost would be removed from the Company's regulated rate base. No regulatory return
10 would be allowed on the removed amount and any revenues then associated with the non-
11 regulated LDMS would be treated as below-the-line non-operating revenues. The second
12 alternative is to treat all revenues received from the licensing (or sale) of the LDMS as a
13 direct reduction to its original cost until such time as the cost of the LDMS is fully
14 recovered. Upon full recovery of the LDMS's cost, further revenues received from the
15 licensing (or sale) of the system should be utilized to offset the operating expenses of the
16 Company's Missouri regulated operations on a going-forward basis. This could be
17 accomplished by booking the revenues to an account such as USOA Account No. 495
18 Other Gas Revenues.

19
20 Q. WHICH ALTERNATIVE METHOD DOES THE PUBLIC COUNSEL RECOMMEND?

1 A. The Public Counsel believes the second method to be superior in this instance because
2 the identification of the portion of the LDMS associated with the non-regulated
3 operations of the Company has not been determined. It is also probable that such
4 identification is not possible due to the integrated nature of the LDMS.

5
6 Q. WHAT IS THE ORIGINAL COST OF THE LDMS?

7 A. Schedule H-13 of the Company's work papers states that the total original cost of the
8 LDMS is \$1,393,602, and that \$571,657 of that amount has already been amortized to
9 expense. Thus, the net original cost of the LDMS is approximately \$821,945 (the
10 Company booked the cost for the development of the LDMS in USOA Account
11 3030.4500 Miscellaneous Intangible Plant).

12
13 Q. WHAT WOULD BE THE NET ORIGINAL COST OF THE LDMS WHEN
14 ADJUSTED FOR THE REVENUES RECEIVED FROM ITS LICENSING?

15 A. Public Counsel currently has outstanding a data request seeking a reconciliation of all
16 revenues received by the Company from its licensing of the LDMS; however, as of the
17 date that this testimony is being written we do not have that information. OPC believes
18 that the information will be available in time to present the recommended adjusted net
19 original cost of the LDMS in Rebuttal Testimony.
20
21

INCENTIVE PLAN

Q. WHAT IS THE ISSUE?

A. Company witness, Mr. Jay Cummings, states, on pages 14 and 15 of his Direct Testimony, that prior to and since the Company acquired its Missouri properties in 1994, the Commission has authorized Accounting Authority Orders ("AAOs") to offset the impact of SLRP investments on MGE earnings between rate cases. The Customer Service Effectiveness/Gas Safety Program Experimental Incentive Plan ("CSE/GSIP") provides an alternative to the issuance of a new AAO. The CSE/GSIP ties safety program rate recognition to achievement of effective customer service. In the event that the Commission does not authorize the CSE/GSIP, MGE requests that the Commission include in its order in this case a new SLRP AAO.

Q. HOW WOULD THE PROPOSED INCENTIVE PLAN WORK?

A. According to Mr. Cummings, each July 1 for a three year period beginning July 1, 2002, MGE would become eligible to receive rate adjustments reflecting the return, depreciation and property taxes on SLRP investments not yet recognized in rates. In order to recover any of the eligible amounts in a given year, MGE would have to meet both Abandoned Call Rate and Average Speed of Answer standards for the prior calendar year. The call center standards are those used as the starting points that were then adjusted upward in setting the potential penalty zones related to customer service standards in the Commission's approval

1 of Southern Union's Pennsylvania Enterprises, Providence Energy Corporation, Valley
2 Resources, and Fall River Gas Company merger (Case Nos. GM-2000-43, GM-2000-500,
3 GM-2000-502, and GM-2000-503).

4
5 The maximum recovery is 98% of the potential amount available for recovery assuming
6 both standards are exceeded. Maximum recovery occurs only if MGE exceeds both of the
7 customer service standards. The 2% not recovered addresses the perception that operation
8 and maintenance expenses may be reduced by the SLRP investments. The recovery level
9 is reduced to 93% if only one of the two standards is exceeded, and the other standard is
10 met. Recovery is further reduced to 88% if both standards are met but not exceeded. In the
11 event that neither standard is met, no recovery is permitted in that year; however, 75% of
12 the amount eligible for recovery would be carried over to the next year for possible
13 recovery.

14
15 Q. DOES THE PUBLIC COUNSEL BELIEVE THAT THIS TYPE OF PARTIAL
16 INCENTIVE PLAN IS NEEDED TO REPLACE THE CURRENT SLRP AAO
17 PROCESS?

18 A. No.

19
20 Q. PLEASE EXPLAIN YOUR ANSWER TO THE PREVIOUS QUESTION.

21 A. The Public Counsel has several concerns with the Company's proposal. They include:

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1. The Company's current safety program is scheduled to expire in 2004. It has replaced all its bare steel and cast iron mains and is in the process of finishing the replacement of the remaining service lines.
2. The current SLRP AAO process works efficiently, and as intended (setting aside arguments as to whether AAOs should be allowed at all), in regard to the orders issued by this Commission.
3. The incentive plan, as proposed, consists only of reviewing a single type of costs associated with the Company's operations. To the extent it does not provide for a full review of the Company's entire operation, the plan may be considered incomplete and/or a violation of single issue ratemaking decisions.
4. Public Counsel does not believe that there is any real linkage (i.e., statistical or otherwise) between call center customer service standards and the safety line replacement program, except for, the one being proposed by the Company.

Q. SHOULD THE COMMISSION AUTHORIZE A NEW SLRP AAO FOR THE COMPANY?

A. It is the Public Counsel's understanding that the Company may, without limitation, request an AAO of this Commission anytime it so chooses.

TRUE-UP

Q. DOES THE PUBLIC COUNSEL BELIEVE THAT A TRUE-UP AUDIT OF THE
COMPANY'S OPERATIONS WOULD BE APPROPRIATE?

A. Yes. Public Counsel believes that a true-up of the costs of the Company's operations
should be allowed. Our position on this issue is due primarily to the ongoing nature and
costs being incurred by the Company for its Safety Line Replacement Program.

On page 4 of the original Direct Testimony of Company witness, Mr. Michael R. Noack, he
requests that if a true-up is to occur it should include the time period from the end of the
ordered test year through June 30, 2001. Public Counsel believes that the Company's
requested true-up time period is reasonable and should be accepted given that the
Commission ordered procedural schedule for the instant case requires the filing of the
parties True-up Testimony on August 9, 2001. It is unlikely that the financial data for any
later time period would be available in time for comprehensive analysis and the preparation
of testimony prior to the August 9th date.

Q. PLEASE IDENTIFY THE COST OF SERVICE COMPONENTS THAT SHOULD BE
REVIEWED IF THE COMMISSION AUTHORIZES A TRUE-UP.

A. The following is a list of the major components of revenues, expenses and rate base Public
Counsel believes should be included in the true-up procedure:

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Revenues

Customer Levels
Gross Receipts Tax

Expenses

Payroll Rates, Employee Levels and Related Payroll Taxes
Employee Benefits
Rate Case Expense
Depreciation and Amortization
Gas Prices
Lease Costs
Regulatory Expense
Uncollectibles Expense
Property Taxes
Income Taxes

Rate Base

Plant-In-Service
Accumulated Depreciation Reserve
Cash Working Capital
Materials and Supplies
Prepayments
Unamortized Deferred Credit Case No. GM-94-40
Income Tax Offsets (Federal, State and City)
Interest Expense Offset
Deferred Income Taxes

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, it does.

**CASE PARTICIPATION
OF
TED ROBERTSON**

Company Name	Case No.
Missouri Public Service Company	GR-90-198
United Telephone Company of Missouri	TR-90-273
Choctaw Telephone Company	TR-91-86
Missouri Cities Water Company	WR-91-172
United Cities Gas Company	GR-91-249
St. Louis County Water Company	WR-91-361
Missouri Cities Water Company	WR-92-207
Imperial Utility Corporation	SR-92-290
Expanded Calling Scopes	TO-92-306
United Cities Gas Company	GR-93-47
Missouri Public Service Company	GR-93-172
Southwestern Bell Telephone Company	TO-93-192
Missouri-American Water Company	WR-93-212
Southwestern Bell Telephone Company	TC-93-224
Imperial Utility Corporation	SR-94-16
St. Joseph Light & Power Company	ER-94-163
Raytown Water Company	WR-94-211
Capital City Water Company	WR-94-297
Raytown Water Company	WR-94-300
St. Louis County Water Company	WR-95-145
United Cities Gas Company	GR-95-160
Missouri-American Water Company	WR-95-205
Laclede Gas Company	GR-96-193
Imperial Utility Corporation	SC-96-427
Missouri Gas Energy	GR-96-285
Missouri-American Water Company	WR-97-237
St. Louis County Water Company	WR-97-382
Union Electric Company	GR-97-393
Missouri Gas Energy	GR-98-140
Laclede Gas Company	GR-98-374
Union Electric Company	EO-96-14
Union Electric Company	EM-96-149
United Water Missouri Inc.	WR-99-326
Laclede Gas Company	GR-99-315
Missouri Gas Energy	GO-99-258
Missouri-American Water Company	WM-2000-222
Atmos Energy Corporation	WM-2000-312
UtiliCorp/St. Joseph Merger	EM-2000-292
UtiliCorp/Empire Merger	EM-2000-369
Union Electric Company	GR-2000-512
St. Louis County Water Company	WR-2000-844