

Exhibit No:
Issues: Revenues, Bad Debt
Expense, Uncollectibles,
Chemicals, Fuel & Power,
Purchased Water, Postage,
and Accounting Schedules
Witness: Roberta A. Grissum
Type of Exhibit: Direct Testimony
Case No: WR-2007-0216 *et al.*
Date Testimony Prepared: June 05, 2007

MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION

DIRECT TESTIMONY
OF
ROBERTA A. GRISSUM

MISSOURI-AMERICAN WATER COMPANY
CASE NO. WR-2007-0216 *et al.*

Jefferson City, Missouri
June 2007

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water)
Company's request for Authority to Implement a)
General Rate Increase for Water Service provided)
in Missouri Service Areas)

Case No. WR-2007-0216, *et al*

AFFIDAVIT OF ROBERTA A. GRISSUM

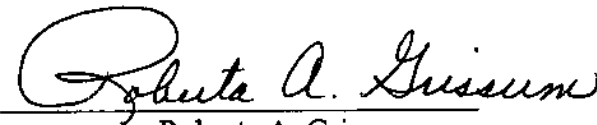
STATE OF MISSOURI)

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ss.

COUNTY OF COLE)

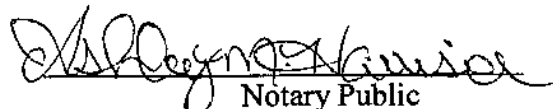
Roberta A. Grissum, of lawful age, on her oath states: that she has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 15 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by her; that she has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of her knowledge and belief.


Roberta A. Grissum

Subscribed and sworn to before me this 4th day of June 2007.



ASHLEY M. HARRISON
My Commission Expires
August 31, 2010
Cole County
Commission #00398978


Notary Public

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ROBERTA A. GRISSUM
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Q. Please state your name and business address.

A. My name is Roberta A. Grissum. My business address is 9900 Page Avenue, Suite 103, Overland, Missouri 63132.

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

A. I am employed by the Missouri Public Service Commission (MoPSC or Commission) in the Utility Services Division, Auditing Department, as a Utility Regulatory Auditor III.

Q. Please describe your educational background?

A. I earned a Masters of Business Administration degree from William Woods University on June 8, 2000. I earned a Bachelor of Science degree in Business Administration with an emphasis in Finance from Columbia College in July 1997 and acquired an emphasis in Accounting in October 2002.

Q. Please describe your work background.

A. Prior to employment with the Commission, I was employed by the State Emergency Management Agency for the state of Missouri. I also have previous experience in the areas of accounting, insurance, mortgage banking and consumer protection.

Q. Please describe your duties while employed by the Commission.

1 A. I am currently employed as a Utility Regulatory Auditor III in the
2 Commission's Auditing Department. From August 1, 2002 through February 2003, I was
3 employed as a Utility Regulatory Auditor III in the Financial Analysis Department. From
4 May 1998 to July 2002, I was employed as a Financial Analyst in the Financial Analysis
5 Department. Prior to my appointment to the Financial Analysis Department, I served in an
6 administrative support position with the Utility Services Division, Accounting Department.
7 In total, I have been with the Commission over twelve (12) years.

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

9 A. Yes. Schedule 1 attached to this testimony lists the cases in which I have filed
10 testimony. Schedule 1 also lists the issues I was responsible for in each of those cases.

11 Q. With reference to Case No. WR-2007-0216, did you make an examination and
12 analysis of the books and records of Missouri-American Water Company (MAWC or
13 Company) in regard to issues raised in this case?

14 A. Yes, in conjunction with other members of the Commission's Staff (Staff), I
15 specifically examined and analyzed the following documentation: Company's responses to
16 Staff data requests, select general ledger information related to my assigned issues and
17 Company workpapers. I have also read the Company's testimony, the Staff's testimony
18 regarding my issues from MAWC's previous rate case, Case No. WR-2003-0500, and the
19 Stipulation and Agreement accepted by the Commission in that case.

20 Q. What issues will you address in your testimony?

21 A. I will address the following areas: revenues, bad debt expense
22 (i.e., uncollectibles), fuel and power, chemicals, purchased water and postage. I am also

1 responsible for creating and maintaining the calculation of the proposed revenue requirement
2 presented in the Staff's Accounting Schedules.

3 Q. What knowledge, skill, experience, training and education do you have in these
4 matters?

5 A. I acquired general knowledge of these topics prior to joining the Auditing
6 Department through participation in prior rate cases before this Commission. Since joining
7 the Auditing Department, I have reviewed in-house training materials on these topics. I have
8 also acquired extensive knowledge of these topics through review of Staff workpapers and
9 testimony from prior rate cases brought before this Commission relating to MAWC, as well as
10 the Company's testimony and workpapers in the current case. I have also reviewed prior
11 Commission decisions with regard to these areas. My immediate supervisor, in coordination
12 with other senior auditors, has provided guidance and training in these areas and oversight of
13 my work. In addition, I obtained an emphasis in Accounting from Columbia College in
14 October 2002 that provides me with a broad overview of accounting and auditing.

15 **EXECUTIVE SUMMARY**

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

17 A. The purpose of my Direct testimony is to explain and sponsor the following
18 Accounting Schedules and Income Statement Adjustments:

19 Accounting Schedules:

20 Accounting Schedule 1	Revenue Requirement
21 Accounting Schedule 9	Income Statement
22 Accounting Schedule 10	Adjustments to Income Statement

Income Statement Adjustments:

S-1.1, S-1.2, S-1.3, S-2.1, S-2.2,	Revenues
S-2.3, S-3.1, S-3.2, S-4.1, S-5.1,	
S-6.1, S-6.2, S-7.1, S-7.2 and S-7.3	
S-13.4	Bad Debt Expense
S-10.5	Fuel and Power
S-11.6	Chemicals
S-9.5	Purchased Water
S-13.3	Postage Expense

COMPANY OPERATIONS

Q. Please describe the operations of MAWC in Missouri.

A. MAWC is comprised of ten (10) operating water districts and three (3) sewer districts. The ten operating water districts are referred to by location and include: Brunswick, Jefferson City, Joplin, Mexico, Parkville Water (Platte County), St. Charles, St. Joseph, St. Louis, Warren County Water (Incline Village) and Warrensburg. The three operating sewer districts are also referred to by location and include: Cedar Hill, Parkville Sewer (Platte County) and Warren County Sewer (Incline Village).

In addition to the operating districts, the Company has a non-operating Corporate District. Costs recorded by the Company on the books and records of the Corporate District are generally costs that are for the benefit of the system as a whole that cannot be directly assigned to a specific operating district. The majority of customer accounting and administrative functions for all operating districts, as well as income tax expense, are recorded

1 on the books and records of the Corporate District, which is physically located in the St. Louis
2 District.

3 **ACCOUNTING SCHEDULES**

4 Q. Please provide a general description of the Accounting Schedules.

5 A. This filing consists of seventeen (17) sets of Accounting Schedules: one for
6 each of the ten (10) water operating districts and one for each of the three (3) sewer operating
7 districts, one for the Corporate District, one for Total Water Operating Districts, one for Total
8 Sewer Operating Districts and a Total Company schedule that combines all water and sewer
9 operating districts.

10 The Accounting Schedules for each of the operating districts (i.e., water, sewer and
11 total company) are identical in format and content: a particular line item description or
12 adjustment number in one set of Accounting Schedules will be the same in the Accounting
13 Schedules for all other operating districts. The Accounting Schedules for the Corporate
14 District are not utilized in the calculation of revenue requirement for the Corporate District.
15 However, it is utilized for informational purposes to illustrate the accumulation of adjusted
16 costs of the Corporate District that have been allocated to and included in the development of
17 the revenue requirement of the operating districts. As such, the Accounting Schedules for the
18 Corporate District excludes the following Accounting Schedules: Schedule 1 – Revenue
19 Requirement, Schedule 8 – Cash Working Capital and Schedule 11 – Income Tax Calculation.

20 Q. Please describe how the Corporate District costs were allocated to the
21 operating districts.

1 A. The intent of the allocation of the Corporate District costs is to distribute the
2 costs in a way that is most reflective of the nature or origin of the cost. As such, the Staff has
3 developed a number of allocation factors to facilitate the distribution of the Corporate District
4 costs.

5 Q. How do the allocation factors utilized by the Staff in this proceeding compare
6 with the allocation factors in the last MAWC case, Case No. WR-2003-0500?

7 Q. The allocation factors utilized by the Staff in this proceeding were developed
8 using the same methodology used in Case No. WR-2003-0500.

9 Q. Please explain Accounting Schedule 1, Revenue Requirement.

10 A. Accounting Schedule 1 represents Staff's calculation of the Revenue
11 Requirement for each operating district based on the rates of return sponsored by Staff
12 Witness David Murray of the Financial Analysis Department. The estimated impact of the
13 true-up audit through May 31, 2007, is included in Staff's revenue requirement
14 recommendation. Please refer to the testimony of Auditing Staff Witness Stephen M. Rackers
15 for an explanation of the true-up quantification.

16 Q. Please explain Accounting Schedule 9, Income Statement.

17 A. Accounting Schedule 9 represents the Income Statement for the Test Year
18 Ending June 30, 2006, updated through December 31, 2006. Each adjustment included on the
19 income statement is a summary of the adjustments itemized on Accounting Schedule 10,
20 Adjustments to Income Statement. Column "A" shows the revenues and expenses by
21 functional classification. Column "B" on the income statement reflects the test year costs
22 directly assigned and recorded at the district level. Columns "C" and "D" summarize the
23 district specific adjustment amounts and the corresponding adjustment numbers from the

1 accompanying Adjustments to Income Statement, Accounting Schedule 10, for each specific
2 district. Column "E" is the total adjusted Corporate District costs that have been allocated to
3 the specific district. Columns "B", "C" and "E" represent the total adjusted costs for the
4 specific district when summed in Column "F".

5 Q. Please explain Accounting Schedule 10, Adjustments to Income Statement.

6 A. Accounting Schedule 10 itemizes the adjustments made by Staff to the income
7 statement. The adjustment detail on Accounting Schedule 10 is strictly district specific. As
8 previously mentioned, the Corporate District was adjusted separately and allocated in total to
9 the operating districts.

10 **REVENUES**

11 Q. Please identify the adjustments you are sponsoring to revenues.

12 A. I am sponsoring the revenue adjustments listed below. Each district has the
13 same adjustment number by type of revenue adjustment.

14 Adjustment S-1.1, S-2.1, S-3.1 Revenue Normalization & Annualization
15 and S-7.1

16 Adjustment S-1.2, S-2.2, S-3.2, Removal of Unbilled Revenues
17 S-4.1, S-6.1 and S-7.2

18 Adjustment S-1.2, S-2.3, S-5.1, Removal of ISRS and Property Tax Surcharge
19 S-6.2 and S-7.3

20 Q. What is meant by the terms normalizing and annualizing?

21 A. With regards to revenues, normalizing refers to the process of calculating
22 revenues that will reflect the impact of "normal" weather and rainfall on usage.

1 Annualization is the process of calculating an on-going level of annual revenues based on the
2 billing determinants, customer count, meter count by meter size, and normalized volumes of
3 water consumed by the customer.

4 Q. Please discuss how revenues for residential, commercial and industrial
5 customers were normalized and annualized (Adjustments S-1.1, S-2.1 and S-3.1).

6 A. Total tariff rates for these rate classifications include both a minimum charge
7 and a volumetric charge. The minimum charge is a specified monthly or quarterly charge for
8 each customer or meter depending on the individual customer. The minimum charges for the
9 operating districts of Jefferson City (JFC) – Residential, Joplin (JOP) – Residential and
10 Commercial, St. Joseph (SJO) – Residential and Commercial, St. Charles (STCH) –
11 Residential and Commercial and St. Louis (STL) – Residential and Commercial Monthly &
12 Quarterly were determined by first multiplying the number of normalized customers at
13 December 31, 2006, provided by Staff Witness Dennis L. Patterson of the Energy – Economic
14 Analysis Department in the Commission’s Utility Operations Division, by the applicable
15 minimum charge. The product of this calculation was multiplied by the number of billing
16 periods in a year, four (4) for quarterly billed customers and twelve (12) for monthly billed
17 customers, to produce the annualized minimum charge revenues for these districts. The
18 minimum charges for the operating districts of Brunswick (BRU) – Residential and
19 Commercial, Jefferson City (JFC) - Commercial, Mexico (MEX) – Residential and
20 Commercial, Parkville (PKW) – Residential and Commercial, Warren County (WCW) –
21 Residential and Commercial, Warrensburg (WAR) – Residential and Commercial were
22 determined by first multiplying the number of meters at December 31, 2006, provided in

1 updated Company workpapers by the applicable minimum charge, to produce the annualized
2 minimum charge revenues for these districts.

3 The annualized and normalized volume of water sold for the operating districts of
4 Jefferson City (JFC) – Residential, Joplin (JOP) – Residential and Commercial, St. Joseph
5 (SJO) – Residential and Commercial, St. Charles (STCH) - Residential and Commercial and
6 St. Louis (STL) – Residential and Commercial Monthly & Quarterly was determined as of
7 December 31, 2006, by Staff Witness Patterson.

8 The annualized and normalized volume of water sold for the operating districts of
9 Brunswick (BRU) – Residential and Commercial, Jefferson City (JFC) – Commercial,
10 Mexico (MEX) – Residential and Commercial, Parkville (PKW) – Residential and
11 Commercial, Warren County (WCW) – Residential and Commercial, Warrensburg (WAR) –
12 Residential and Commercial were determined by first multiplying the weather adjusted
13 average gallons used per day per customer (GCD) found in Company's workpapers by the
14 actual number of customers at December 31, 2006, provided by Company in response to Staff
15 Data Request No. 200, to determine total usage in gallons per day. The total gallons per day
16 were then multiplied by the average days per year (365.25) to determine total annual usage for
17 these districts. The total normalized and annualized usage was then multiplied by the tariff
18 cost per gallon for each specific district and customer class to determine the annualized and
19 normalized revenues associated with water usage for each district.

20 The annualized revenues for the three sewer operating districts were developed by
21 taking the actual customer count or meter count at December 31, 2006, whichever was more
22 appropriate based on type of customer, and multiplying by the current tariff rate to develop
23 the annualized revenues. The Cedar Hill Sewer operating district also had a small amount of

1 volumetric sales. As such, Staff employed the volumetric charge methodology described
2 above for developing the annualized revenues associated with the volumetric charge for the
3 Cedar Hill operating district.

4 Q. How did Staff determine its revenue adjustments for the residential and
5 commercial classes?

6 A. The sum of the minimum charges and the volumetric charges calculated above
7 were compared to the Company's recorded test year revenues. The difference between the
8 two equals Staff's annualized and normalized residential and commercial revenue
9 adjustments.

10 Q. Please explain your adjustment to revenues for Industrial Customers.

11 A. The last 36 months of revenues associated with industrial customers in each
12 district were reviewed for specific trends. Staff identified specific trends in the operating
13 districts of Joplin, Mexico, Parkville, St. Joseph and St. Louis. As a result of Staff's review, it
14 was determined that the actual revenue levels for Industrial customers in these districts for the
15 twelve-months ending December 2006 were more reflective of the ongoing levels than the test
16 year amounts. Adjustments to increase or decrease industrial revenues in these districts are
17 reflected on Schedule 10, Adjustments to Income Statement, as Adjustment S-3.1.

18 Q. Did the Staff review the revenues for the other rate classes of MAWC?

19 A. Yes. Staff reviewed Company's revenues annualized and normalized revenues
20 for all other rate classes including Other Public Authorities, Other Water Utilities, Private and
21 Public Fire and Sale for Resale customers and determined them to be reflective of ongoing
22 levels.

1 Q. Is Staff proposing any other adjustments to customers in the Industrial and
2 Sales for Resale classes?

3 A. Yes. Staff also reviewed the Company workpapers relating to the proposed
4 customer adjustments for the Brunswick, St. Joseph and St. Louis operating districts. The
5 adjustment proposed by Company in the Brunswick operating district included the loss of one
6 customer, Chariton County Water District No. 2. The adjustments proposed by Company in
7 the St. Joseph operating district included the loss of two Industrial customers, Wathena and
8 Elwood, plus a contract re-negotiation for one Industrial customer, Triumph Food. The
9 adjustments proposed by Company in the St. Louis operating district included the loss of one
10 Industrial customer, Ford Motor Company, increased volumetric sales for a Sale for Resale
11 customer, the City of Kirkwood, and a contract re-negotiation for another Sale for Resale
12 customer, Consolidated Public Water Supply District No. C-1. Staff found Company's
13 proposed customer adjustments to be reasonable and, therefore, Staff adjusted its annualized
14 and normalized revenues to reflect the adjustments proposed by the Company.

15 Q. Please explain the adjustments Staff made for unbilled and surcharge revenues.

16 A. These adjustments eliminate the test year level of unbilled revenues, to put the
17 Company's revenues on a billed basis, ISRS surcharges required to be reset to zero in the
18 St. Louis operating district following implementation of rates in this case, and the property tax
19 surcharge in the St. Joseph operating district, which will be discontinued following this case.

20 **BAD DEBT EXPENSE (I.E., UNCOLLECTIBLES)**

21 Q. Please explain adjustment S-13.4.

1 A. Adjustment S-13.4 reflects the difference between the average of the actual
2 amount of net write-offs for the five-years ending December 31, 2006, and the test year level
3 of bad debt expense recorded on the Company's books and records with the exception of the
4 St. Joseph and St. Louis water operating districts and the Cedar Hill sewer operating district.
5 As a result of Staff's review, it was determined that the actual net write-offs in these districts
6 for the twelve-months ending December 2006 were more reflective of the ongoing levels than
7 the average of the actual amount of net write-offs for the five-years ending
8 December 31, 2006. Therefore, for these districts, Staff's adjustments represent the
9 difference between the actual net write-offs for the twelve-months ending December 2006 and
10 the test year level of bad debt expense recorded on the Company's books and records.

11 **CHEMICALS**

12 Q. Please explain adjustment S-11.6.

13 A. Adjustment S-11.6 annualizes chemical expense for each district based on the
14 current cost of chemicals per gallon utilized in the water treatment process and the normalized
15 and annualized system delivery.

16 Q. How was the current cost per gallon of chemicals determined?

17 A. To determine annualized chemical expense, the Staff determined a normalized
18 usage of chemicals and utilized the latest cost of each type of chemical. The normalized level
19 of chemicals in each district was based upon a five-year average of chemical usage
20 (2001-2005). The cost of chemicals was based upon the latest known price for each chemical
21 type. The costs of chemicals was then multiplied by the normalized level of chemicals and

1 then divided by the test year system delivery. This produces the Staff's normalized chemical
2 cost per gallon incorporating the most current chemical prices.

3 Q. Please discuss the term system delivery.

4 A. System delivery is water sales to customers plus losses. During the test year,
5 the loss percentage at the Company's water districts varied from approximately 27% in the
6 Brunswick operating district to approximately 6% in the Warren County Water operating
7 district. Based on discussions with the Commission's Water and Sewer Department, the Staff
8 is not recognizing a loss factor in excess of 15% as inappropriate for determining normalized
9 levels of chemical expense. Therefore, the Staff has increased its normalized and annualized
10 water sales, by the lower of either the loss factor exhibited during the test year or 15% to
11 determine annualized system delivery. The Staff has requested additional data regarding
12 losses and may revise its calculations based on an analysis of this data.

13 Q. How did the Staff determine its annualized level of chemical expense?

14 A. Staff multiplied the annualized system delivery by the normalized cost of
15 chemicals per gallon, as previously discussed, to calculate the annualized level of chemical
16 expense.

17 **FUEL AND POWER**

18 Q. Please explain adjustment S-10.5.

19 A. This adjustment annualizes fuel and power costs for each district based on the
20 current cost of electricity and the normalized system delivery. The test year electric cost was
21 increased to reflect electric rate increases that occurred during and subsequent to the test year
22 as follows:

Company Name	Case Number	% Increase **	Effective Date	Districts Impacted *
Aquila	ER-2005-0436	0.307%	3/1/2006	SJO, STL, WAR
KCPL	ER-2006-0314	9.600%	1/1/2007	PKW
Empire	ER-2006-0315	9.96%	1/1/2007	BRU, JOP
AmerenUE	ER-2007-0002	3.4%	6/1/2007	JFC, MEX, STCH, STL, CDH
Aquila	ER-2007-0004	10.5%	6/1/2007	SJO, STL, WAR

* BRU = Brunswick, CDH = Cedar Hill, JFC = Jefferson City, JOP = Joplin, PKW = Parkville, MEX = Mexico, STCH = St. Charles, SJO = St. Joseph, STL = St. Louis, WAR = Warrensburg,

** Source: Percentage increases for Case Nos. ER-2005-0346, ER-2006-0314 and ER-2006-0315 were provided by the MoPSC's Energy – Economic Analysis Department. Percentage increases for Case Nos. ER-2007-002 and ER-2007-004 were obtained from MoPSC Report and Orders.

The average power cost per gallon of water production was developed for each district based on the adjusted cost and the test year system delivery. Each district specific average cost per gallon was multiplied by the annualized system delivery, as previously discussed to calculate the annualized fuel and power cost for each district.

PURCHASED WATER

Q. Please explain adjustment S-9.5.

A. This adjustment annualizes purchased water in the St. Charles and Parkville water operating districts. The St. Charles operating district receives its water supply from production plants located in the St. Louis operating district. The purchased water adjustment represents the allocation of a portion of the chemical and electricity cost of water produced by the St. Louis operating district to serve the St. Charles operating district. This adjustment also includes an annualization of the purchased water cost in the Parkville operating district.

1 **POSTAGE**

2 Q. Please explain adjustment S-13.3.

3 A. Adjustment S-13.3 represents the annualization of postage expense based on
4 postage rates that became effective January 8, 2006. Staff developed its adjustment by
5 utilizing the actual number of large meter mailings and small meter mailings for the test year
6 ending June 30, 2006, and applying the postage rates referenced above. The United States
7 Postal Service imposed another postage rate increase effective May 14, 2007. This postage
8 rate increase will be addressed in the true-up phase of this proceeding.

9 Q. Does this conclude your Direct testimony?

10 A. Yes, it does.

ROBERTA GRISSUM
SUMMARY OF TESTIMONY/STAFF RECOMMENDATION DATABASE
SCHEDULE 1

Issue	Case Number	Witness	Case Name
Electric Utility Industry Merger History: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Financial Theory of Utility Mergers: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
History of the UtiliCorp United / St. Joseph Light and Power Merger: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Merger Overview: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Merger Rationale: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Surveillance Data Reporting Rebuttal Testimony Cross-examined at Hearing	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Electric Utility Industry Merger History: Rebuttal Testimony	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
Financial Theory of Utility Merger: Rebuttal Testimony	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
History of the UtiliCorp United Inc. / Empire Electric Company Merger: Rebuttal Testimony	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
Merger Overview: Rebuttal Testimony	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
Surveillance Data Reporting: Rebuttal Testimony Cross-examined at Hearing	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
Cost of Capital: Direct Testimony Rebuttal Testimony Surrebuttal Testimony True-up Direct Testimony True-up Rebuttal Testimony Cross-examined at Hearing	ER-2001-299	McKiddy, Roberta A.	The Empire District Electric Company
Cost of Capital Direct Testimony	ER-2002-217	McKiddy, Roberta A.	Citizens Electric Corporation
Rate Base and Related Issues, Retired Plant, Depreciation and Amortization Expense, Property and Liability Insurance Expense, Property Tax, Banking Fees, Flotation Costs, PSC Assessment, and Rate Case Expense: Direct Testimony: All Issues Surrebuttal Testimony: Rate Case Expense & Energy Center 3&4 Issues Settled at Prehearing	ER-2004-0570	McKiddy, Roberta A.	Empire District Electric Company
Evaluation of Transaction and Standard of Public Detriment Rebuttal Testimony Cross-examined at Hearing	GM-2001-585	McKiddy, Roberta A.	Gateway Pipeline Company Inc., et al
Revenue Requirement, Rate Design/Surcharge (ISRS Filing) Staff Rec Filed and Approved	GO-2007-0177	Grissum, Roberta	Laclede Gas Company

Issue	Case Number	Witness	Case Name
Rate of Return	GR-2000-512	McKiddy, Roberta A.	Union Electric Co d/b/a AmerenUE
Cost of Capital: Direct Testimony Case Settled by S&A	GR-2001-629	McKiddy, Roberta A.	Laclede Gas Company
Cost of Capital: Direct Testimony Case Settled by S&A	GR-2002-356	McKiddy, Roberta A.	Laclede Gas Company
Cash Working Capital, Rate Base and Related Issues, Depreciation and Amortization Expense, Revenues: Case Settled before testimony was Filed	GR-2005-0284	McKiddy, Roberta A.	Laclede Gas Company
Capital Structure, Cost of Capital, Embedded Cost, Return on Equity: Direct Testimony Rebuttal Testimony Surrebuttal Testimony True-up Direct Cross-examined at Hearing	SR-2000-282	McKiddy, Roberta	Missouri-American Water Company
Surveillance Data Reporting	TM-2002-232	McKiddy, Roberta A.	Verizon/CenturyTel
Surveillance Data Reporting	WM-2001-309	McKiddy, Roberta A.	Missouri-American Water Company, et al
Revenue Requirement/Surcharge Rate Design (ISRS Filing) Staff Rec Filed and Approved	WO-2006-0284	Grissum, Roberta A.	Missouri-American Water Company, et al
Revenue Requirement, Rate Design/Surcharge (ISRS Filing) Staff Rec Filed and Approved	WO-2007-0043	Grissum, Roberta	Missouri-American Water Company
Revenue Requirement, Rate Design/Surcharge (ISRS Filing) Staff Rec Filed and Approved	WO-2007-0272	Grissum, Roberta	Missouri-American Water Company
Capital Structure, Cost of Capital, Embedded Cost, Return on Equity: Direct Testimony Rebuttal Testimony Surrebuttal Testimony True-up Direct Cross-Examined at Hearing	WR-2000-281	McKiddy, Roberta	Missouri-American Water Company
Capital Structure, Cost of Capital, Embedded Cost, Return on Equity: Direct Testimony: All Issues Rebuttal Testimony: All Issues Surrebuttal Testimony: Return on Common Equity and Response to Depreciation Testimony of Company Witness Cross-Examined at Hearing	WR-2000-844	McKiddy, Roberta A.	St. Louis County Water Company
Cash Working Capital, Tank Painting Expense, Main Incident Expense, Facility Locates Expense and Advertising Expense: Direct Testimony Surrebuttal Testimony Most Issues Settled at Prehearing Cross-examined at Hearing re: Cash Working Capital	WR-2003-500	McKiddy, Roberta A.	Missouri-American Water Company