

Exhibit No.:
Issue: Revenues; Gross Receipts
Tax; Gas Supply Incentive
Plan; Gas Costs;
Uncollectibles; Non-Utility
Operations
Witness: John P. Cassidy
Sponsoring Party: MoPSC Staff
Type of Exhibit: Direct Testimony
Case No.: GR-2001-629
Date Testimony Prepared: October 11, 2001

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT TESTIMONY

OF

JOHN P. CASSIDY

FILED³
OCT 11 2001
Missouri Public
Service Commission

LACLEDE GAS COMPANY

CASE NO. GR-2001-629

Jefferson City, Missouri
October 2001

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DIRECT TESTIMONY
OF
JOHN P. CASSIDY
LACLEDE GAS COMPANY
CASE NO. GR-2001-629

Q. Please state your name and business address.

A. John P. Cassidy, 815 Charter Commons, Suite 100B, Chesterfield, Missouri
63017.

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

A. I am employed by the Missouri Public Service Commission (Commission) as
a Regulatory Auditor.

Q. Please describe your educational background.

A. I graduated from Southeast Missouri State University, receiving a Bachelor of
Science degree in Business Administration, with a double major in Marketing and
Accounting in 1989 and 1990, respectively.

Q. What has been the nature of your duties while in the employ of this
Commission?

A. Since joining the Commission Staff (Staff) in 1990, I have assisted with and
directed audits and examinations of the books and records of utility companies operating
within the state of Missouri. I have also conducted numerous audits of small water and
sewer companies in conjunction with the Commission's informal rate proceedings.

Q. Have you previously filed testimony before this Commission?

Direct Testimony of
John P. Cassidy

1 A. Yes, I have. Please refer to Schedule 1, which is attached to my direct
2 testimony, for a list of cases in which I have previously filed testimony.

3 Q. With reference to Case No. GR-2001-629, have you made an examination of
4 the books and records of Laclede Gas Company (Laclede or Company)?

5 A. Yes, in conjunction with other members of the Staff.

6 Q. What are your areas of responsibility in this case?

7 A. My areas of responsibility in this case include revenues, unbilled revenues,
8 purchased gas adjustment revenues and gas costs, gross receipts taxes, uncollectibles, postage
9 expense and deregulated services.

10 Q. What Accounting Adjustments are you sponsoring?

11 A. I am sponsoring the following adjustments, which appear on Accounting
12 Schedule 10, Adjustments to Income Statement:

13 Revenues	S-1.1, S-1.2, S-1.4, S-2.1, S-2.2,
14	S-2.3, S-2.4, S-2.5, S-2.8, S-3.1, S-3.2,
15	S-3.3, S-3.5, S-3.6, S-4.1, S-4.2, S-4.4,
16	S-4.5 and S-6.4
17 Gross Receipts Tax	S-1.5, S-2.7, S-3.4, S-4.3, S-18.3 and
18	S-18.4
19 Unbilled Revenues	S-1.3 and S-2.6
20 Natural Gas Supply Expense	S-7.1, S-7.2 and S-7.3
21 Manufactured Gas Production	S-8.2
22 Uncollectibles Expense	S-12.2
23 Postage Expense	S-12.4
24 Laclede Pipeline	S-19.1
25 Merchandise Sales	S-20.1
26	

1 **REVENUES**

2 Q. Please provide a general format outlining your discussion of revenues.

3 A. The Company's test year revenues, like its expenses, must be annualized and
4 normalized in order to develop a cost of service that is representative of the Company's
5 operations. Generally, my discussion of revenues will be developed in five stages. First, I
6 will discuss the general operations of the Company as they relate to the area of revenues.
7 Second, I will describe the types of adjustments the Staff is proposing in this case. Third, I
8 will discuss some of the specific adjustments and reference the Staff members who
9 developed the revenue analysis and adjustments. Fourth, I will describe the approach I
10 performed regarding the determination of customer levels for purposes of revenue
11 annualizations. Lastly, I will describe the specific general service adjustments by district and
12 customer class.

13 Q. Please describe Laclede's operations.

14 A. For purposes of recording revenues and levels of customers (counts), Laclede
15 has five districts. The five districts are:

- 16 1. Laclede
- 17 2. St. Charles
- 18 3. Midwest
- 19 4. Missouri Natural (MoNat)
- 20 5. Franklin County

21 Within each district, customers and revenues are divided into the customer
22 classes of residential, commercial and industrial. Finally, customers are further divided
23 within customer classes based on general consumption habits.

1 The following classifications can be found in the residential customer class:

- 2 1. General Service
- 3 2. Heat Pump
- 4 3. Seasonal
- 5 4. Propane

6 Likewise, within the commercial and industrial classes, the following
7 classifications can be found:

- 8 1. General Service
- 9 2. Large Volume
- 10 3. Basic Transportation
- 11 4. Firm Transportation
- 12 5. Interruptible
- 13 6. Propane

14 Q. What is the basis for pricing the revenue adjustments?

15 A. All revenue adjustments in the Staff's cost of service were priced on the
16 margin (the total rate excluding gas cost) included in the Company's tariffs.

17 Q. Please describe and discuss the types of adjustments the Staff developed to
18 determine annualized revenues.

19 A. In general, the Staff's annualized revenues reflect the effects of the following
20 conditions:

- 21 1. Normalized weather
- 22 2. Customers switching customer classes (rate switching)
- 23 3. Customer load changes

1 4. Unauthorized use charges

2 5. Normalized periods of service interruptions

3 6. Customer growth or loss

4 Q. Why is it appropriate to adjust revenues for normalized weather?

5 A. Temperature levels experienced during any twelve-month period could have a
6 significant impact on the Company's revenues. If the overall temperature was very cold
7 during the period, the Company's revenues would be overstated in relation to normal
8 weather. Conversely, if the overall temperature was warm during the period, the Company's
9 revenues would be understated in relation to normal weather. Therefore, the Staff
10 normalized revenues for weather to eliminate the effects of below normal temperature during
11 the test year.

12 Q. What methodology did the Staff use to normalize for weather?

13 A. The methodology and weather station data used by the Staff to develop actual
14 and normal weather is discussed in the direct testimony of Staff witness Dennis Patterson of
15 the Commission's Energy Department. This data was used to develop weather normalized
16 sales and usage per customer, as discussed in the direct testimony of Staff witness James A.
17 Gray of the Commission's Energy Department. The results of Mr. Gray's weather
18 normalized sales volumes were provided to Staff witness Henry E. Warren of the
19 Commission's Energy Department who allocated the weather normalized sales to the
20 appropriate rate blocks. The methodologies used to develop weather normalized revenues
21 for Large Volume, Interruptible and Transportation customers is discussed in the direct
22 testimony of Staff witness Daniel I. Beck of the Commission's Energy Department. Based
23 on these analyses, the Staff has adjusted revenue in adjustments S-2.5, S-3.1 and S-4.2 to

1 reflect the normalization of weather for Large Volume, Interruptible and Transportation
2 customers.

3 Q. Please describe the Staff's adjustments relating to weather normalization for
4 residential, commercial and industrial customers.

5 A. Staff witness Gray developed the monthly weather normalized therm sales per
6 customer for the weather sensitive customer classes during the Staff's test year. Generally,
7 these classes consisted of the residential, commercial and small industrial heating customers.

8 Mr. Gray adjusted the actual monthly therm sales from the test year to reflect
9 normalized weather. Mr. Warren distributed these test year therm sales and normalized
10 therm sales by season; summer (May-October) and winter (November-April). Mr. Warren
11 then further distributed the test year and normalized therm sales by usage rate blocks. The
12 totals by season and usage rate block were then priced on the margin to develop the Staff's
13 weather normalized adjustments S-1.2 for residential customers and S-2.2 for commercial
14 and industrial customers.

15 Q. Please describe the effects of customers switching between customer classes
16 (rate switching) and customer load changes.

17 A. Customers switching customer classes or rate switching can occur for several
18 reasons. The nature of a customer's operations may have changed and now another customer
19 class is more appropriate. The customer may find it to be economical to switch to another
20 customer class. Finally, the customer may decide to procure its own gas and thus, a rate
21 switch would be necessary.

1 Customers also experience load changes. The operations of the customer
2 production facilities may have changed, thereby causing a change in the demand of gas for
3 that customer.

4 Staff witness Anne Ross of the Commission's Energy Department addresses
5 these two conditions within her analysis. Ms. Ross analyzed the Company's interruptible,
6 firm transportation, basic transportation and large volume customers on a customer by
7 customer basis during the Staff's test year ending February 28, 2001. Adjustments S-2.3,
8 S-2.8, S-3.2, and S-4.1 reflect the results of her analysis.

9 Q. Please explain adjustments S-3.5, S-3.6, S-4.4 and S-4.5.

10 A. Staff adjustment S-4.4 adjusts basic transportation revenue for unauthorized
11 use charges that occurred during the test year. Staff adjustments S-3.5 and S-4.5 adjust
12 interruptible and transportation sales to reflect normal periods of service interruption. Staff
13 adjustment S-3.6 adjusts interruptible sales revenue to reflect normal usage for one particular
14 customer. For a complete discussion of all these adjustments, please refer to the direct
15 testimony of Staff witness Beck.

16 Q. Why is it appropriate to adjust revenues for customer growth or loss?

17 A. This adjustment is appropriate in order to reflect the ongoing level of revenues
18 based on an analysis of customer counts through the end of the Staff's test year ending
19 February 28, 2001 and update period ending July 31, 2001.

20 Q. Please explain your analysis related to customer growth/loss for the general
21 service customer class.

22 A. The Staff analyzed customer growth for each of the five districts of the
23 Company. The analysis was further divided into specific customer classes within those

1 districts. The customer growth adjustments are comprised of two components. The first
2 component annualizes the customer charge based on the annualized level of customers. The
3 second component relates to the pricing of the normalized therm sales per customer for the
4 annualized level of customers.

5 Q. Please explain how the annualized level of customers was determined.

6 A. The Staff analyzed each customer class by district as described earlier in this
7 testimony. Based upon that analysis, the Staff determined that one method to annualize
8 customer levels was not appropriate; therefore, the Staff used three different methods to
9 determine annualized customers. The following discussion will explain the different
10 methods for the specific customer classes and why each method was utilized.

11 For industrial customers in the St. Charles and Midwest districts and
12 residential customers in the St. Charles district, the Staff used the July 31, 2001, level of
13 customers. Since these customer classes have experienced constant growth throughout the
14 years, the most recent month provides the most appropriate level for annualization.

15 Customer analyses in the St. Charles commercial, Midwest residential and
16 commercial, MoNat industrial, and Franklin County residential, commercial and industrial
17 classes revealed that these customer classes exhibited patterns of seasonality. Seasonality
18 refers to the situation where customer levels tend to decrease in the late winter months
19 (March-April) when demand for gas space heating declines and continues to decline through
20 many of the summer months. Customer levels then begin to increase in anticipation of the
21 beginning of the gas heating season and continue to increase as the need for space heating
22 increases.

1 A monthly, ongoing level of customers was determined by dividing the
2 July 31, 2001 level of customers by the five-year average percentage of July 31 customers to
3 the succeeding year ending June 30th average customer levels. This monthly level of
4 customers was multiplied by twelve in order to develop the annualized level of customers.
5 This methodology enables the Staff to annualize customer growth for these customer classes
6 while giving consideration for the fluctuation of customer levels caused by seasonality.
7 Through the Staff's analysis of these customer classes, it was observed that seasonality of
8 customers occurred annually and with a high degree of certainty. The Staff analyzed these
9 customers for seasonality over several years.

10 For Laclede residential, commercial and industrial customers and MoNat
11 residential and commercial customers, the Staff used test year (twelve months ending
12 February 28, 2001) actual customer levels. The Staff used test year levels for these customer
13 classes because of an abnormally high level of customer cut-offs, which occurred during
14 May-July 2001. The high level of customer disconnects impacted the seasonality trend of
15 customer levels as compared to historical results. Therefore, the use of the customer
16 annualization discussed above for the effect of seasonality was not appropriate. The Staff
17 believes that the large decrease in customer levels due to the high level of disconnects will be
18 corrected in the latter months of 2001 and prior to the Staff's true-up audit. This correction
19 will occur through new customer connects or customers previously cut-off being reconnected
20 to Laclede's system. This will allow the Staff to annualize customer levels in a manner
21 similar to the methodology previously discussed for adjusting customer levels as a result of
22 seasonality. By using the test year levels of customers, the Staff is effectively reflecting no

1 level of customer growth for these customer classes. However, the Staff will re-examine the
2 customer levels as part of its planned true-up audit when this information becomes available.

3 Attached as Schedule 2 to this direct testimony are graphs that track the
4 historical customer levels for each of the five districts' residential and commercial customer
5 classes. These graphs provide support for the Staff's three methods used to annualize
6 customer levels.

7 Q. How were customer charges annualized?

8 A. To develop the customer charge portion of the customer growth adjustment,
9 the Staff subtracted test year customer levels from annualized customer levels. This
10 difference was then multiplied by the appropriate monthly customer charge to derive the
11 customer charge adjustment.

12 Q. How were the annualized levels of therms developed?

13 A. For each residential, commercial and industrial class, the Staff developed a
14 usage per bill by dividing normalized therms by test year customer bills. Total normalized
15 therms and customer bills in the test year can be found on Schedule 5 attached to the direct
16 testimony of Staff witness Gray.

17 The Staff then multiplied this usage per bill by annualized customer bills,
18 which provided total annualized therms for annualized customer bills. The Staff subtracted
19 normalized therms for test year customer bills from total annualized therms for annualized
20 customer bills to arrive at adjusted therms for annualized customer bills.

21 These adjusted therms for annualized customer bills were allocated to the
22 winter and summer rate blocks based on test year normalized therms. Winter and summer
23 adjusted therms were then distributed to the two usage rate blocks. The Company's tariffs

1 currently have two different rates for gas usage during the summer and winter months and
2 different rates for different blocks of therm usage within the two seasons. For example, the
3 residential class has a usage block set at 65 therms. For usage below 65 therms per month,
4 one rate is charged while another rate is applied to customer usage greater than 65 therms in
5 a month. Once the adjusted therm levels are allocated to the usage rate blocks the Staff
6 multiplied the adjusted therm level for each winter and summer usage rate block by the
7 appropriate tariffed rate to determine the annualized commodity customer growth revenue
8 adjustment.

9 Finally, all annualized customer charge revenue adjustments and annualized
10 commodity revenue adjustments were summed by customer class to arrive at the Staff's
11 adjustments S-1.1 and S-2.1 for customer growth.

12 Q. Please describe Staff adjustments S-1.3 and S-2.6.

13 A. Staff's adjustment S-1.3 and S-2.6 represent an elimination of the unbilled
14 revenue from the Staff's test year. For purposes of a rate case, unbilled revenues must be
15 eliminated from the test year in order to reflect revenues during the test year on an as-billed
16 basis.

17 Q. Please discuss Staff adjustments S-1.4, S-2.4 and S-3.3.

18 A. These adjustments remove the cost of natural gas from revenues. The total
19 test year cost of natural gas was removed from the various revenue classes based on the total
20 percentage of test year revenue from each class. By eliminating test year gas costs from
21 revenue and expense, the Staff has put its direct filing on a margin basis.

1 **GROSS RECEIPTS TAXES**

2 Q. Please explain Staff adjustments S-1.5, S-2.7, S-3.4 and S.4.3 that were made
3 to test year ending February 28, 2001 per book revenues.

4 A. Staff adjustments S-1.5, S-2.7, S-3.4 and S-4.3 remove the test year per book
5 gross receipt taxes from the Company's operating revenues. Gross receipts taxes are not
6 operating revenues for the Company. The Company merely acts as a collecting agent and
7 remits the taxes to the appropriate taxing entities. Gross receipts taxes are reported as both a
8 revenue and expense item on the Company's books. Therefore, both revenue and expense
9 adjustments are necessary.

10 Q. Please explain Staff adjustments S-18.3 and S-18.4 to Taxes Other Than
11 Income Taxes.

12 A. The Staff made adjustment S-18.3 to remove gross receipts taxes from the
13 Taxes Other Than Income Taxes line item of the expense portion of the income statement.
14 Adjustment S-18.4 removes an uncollectible allowance related to gross receipts taxes to
15 recognize the possibility that these gross receipts taxes may not be collected. Some
16 municipalities allow the Company to pay an amount of gross receipts taxes, that is less than
17 the amount that is actually included on customer bills, to allow for the event that some of the
18 gross receipts taxes will be uncollectible. By removing this portion of the gross receipts
19 expense, the Staff has not recognized the possibility that these taxes may become
20 uncollectible in this area of the case. However, if these taxes are determined to be
21 uncollectible, the amount of gross receipts taxes that are uncollectible are included in the
22 Company's books as uncollectible expense. Therefore, the Staff has included those gross

1 receipts taxes that are uncollectible as a component of the Staff's uncollectibles adjustment
2 and does not need to be included in this area of the Staff's case.

3 Q. Why is the adjustment for revenues higher than the adjustment for expense?

4 A. A timing difference of \$1,278,440 is the result of the Company recording
5 gross receipts taxes as an expense in a different period from the revenue billing that includes
6 the gross receipts taxes. The time period difference depends on how a community's
7 applicable statute is written. For example, the gross receipts taxes included on some
8 customers' bills are not recorded as an expense by Laclede until the second month following
9 the revenue month that contains the billed gross receipts taxes.

10 **GAS SUPPLY INCENTIVE PLAN**

11 Q. Please describe the Gas Supply Incentive Plan (GSIP).

12 A. Under the GSIP, the Company and its customers shared in income from off-
13 system sales, capacity release and certain gains and losses, as measured against benchmark
14 prices for gas costs, related to the acquisition of the Company's natural gas supply. As part
15 of this plan, the Company sold gas supply and pipeline capacity in markets outside of its
16 normal service territory.

17 Q. Please describe Staff adjustment S-6.4.

18 A. Staff adjustment S-6.4 removes from Other Revenues the revenues associated
19 with the GSIP. The Staff has also made a corresponding adjustment to gas costs as discussed
20 in the next section of this direct testimony.

21 **GAS COSTS**

22 Q. Please explain Staff's adjustments S-7.1, S-7.2, S-7.3 and S-8.2.

1 A. Staff adjustments S-7.1 and S-8.2 remove the test year cost of natural and
2 manufactured gas from expense. Staff adjustment S-7.3 eliminates natural gas costs
3 associated with unbilled revenues. Staff adjustment S-7.2 eliminates the gas expense
4 associated with the GSIP. These gas cost adjustments and the corresponding gas revenue
5 adjustments are necessary to restate the Staff's cost of service calculation on a margin basis.

6 **UNCOLLECTIBLES**

7 Q. Please explain Staff adjustment S-12.2.

8 A. Staff adjustment S-12.2 annualizes uncollectible expense. The Staff utilized a
9 three-year average of actual net write-offs for the years ending July 31, 1999 – 2001. Over
10 the last three years, net write-offs have declined from \$5,927,997 for year ending July 31,
11 1999 to \$4,348,883 for year ending July 31, 2000 to \$4,223,227 for year ending July 31,
12 2001. The Staff's use of a three-year average of net write-offs, which is \$4,833,369, includes
13 a normal level of expense in the cost of service associated with this expense item. The use of
14 net write-offs has been used by the Staff in previous rate cases before this Commission to
15 determine uncollectible expense.

16 **POSTAGE EXPENSE**

17 Q. Please explain Staff adjustment S-12.4.

18 A. Staff adjustment S-12.4 annualizes the Company's level of postage expense to
19 include amounts for customer growth through July 31, 2001 as well as to reflect a postage
20 rate increase, which occurred during January 2001. The Staff also included in its adjustment
21 the actual cost of Laclede return address mailing labels in customer bills.

1 **LACLEDE NON-UTILITY OPERATIONS**

2 **Laclede Pipeline Company**

3 Q. Please describe the Laclede Pipeline Company.

4 A. The Laclede Pipeline Company is an unregulated subsidiary of the Company
5 that owns and operates a pipeline for transporting liquid propane gas, purchased by Laclede
6 from its suppliers, to a Company owned storage cavern. Laclede maintains an inventory of
7 liquid propane gas at an underground storage site in St. Louis County for use during peak
8 periods and for sale to customers.

9 Q. Please explain adjustment S-19.1 to adjust Laclede Pipeline Company
10 expense.

11 A. Adjustment S-19.1 reduces expense to reflect an ongoing level of net income
12 earned by the Laclede Pipeline Company. The Staff utilized a five-year average of Laclede
13 Pipeline Company net income earned for the twelve-month periods ending July 31, 1997
14 through July 31, 2001 to reduce the fluctuation of Laclede Pipeline Company net income
15 levels that have occurred during the past five years. The Staff will continue to monitor
16 Laclede Pipeline Company activity through the true-up period to determine if any further
17 adjustment is necessary.

18 **Merchandise Sales**

19 Q. Please describe Laclede's non-utility merchandise sales operations.

20 A. Laclede's merchandise sales operations is comprised of its retail sales of gas
21 appliances such as water heaters, dryers, gas grills, among other similar gas products, which
22 are recorded on the Company's books as miscellaneous income below-the-line.

1 Q. Have you made any adjustments to account for the non-utility merchandise
2 sales operations?

3 A. Yes, I have. Staff adjustment S-20.1 adjusts the test period to reflect
4 merchandise sales income above-the-line.

5 Q. How did the Staff determine adjustment S-20.1 for the Company's
6 merchandise sales operations?

7 A. The Staff's adjustment recognizes a five-year historical average of income for
8 the twelve-month periods ending July 31, 1997 through July 31, 2001 for the merchandise
9 sales operations of Laclede.

10 Q. Why is the Staff making adjustment S-20.1 to the Company's merchandise
11 sales operations?

12 A. The Staff interviewed Company employees to learn about the involvement of
13 other departments within the Company with regards to the merchandise sales function.
14 Through the interview and data requests, the Staff found situations where costs that were
15 included in Laclede's cost of service should have been assigned to merchandising operations.
16 The following areas provides examples of incorrect cost assignments:

17 1. Profits from the sale of carbon monoxide detectors and gas safety kits
18 sold by the Company are included in the income of merchandise sales. However, these sales
19 are performed by the customer services department employees of the Company.

20 2. No executives payroll is charged to the merchandise sales operations.

21 3. Several departments provide support for the merchandise sales
22 operations, yet in some instances only a minimal amount of payroll or no payroll at all is

1 charged. Examples of this includes the meter reading, billing and collections, information
2 systems and legal departments.

3 4. Lastly, overhead charges (Administrative and General) related to
4 support some of the functions of the Company are not charged to merchandise sales.
5 Examples of this includes the human resources and personnel departments.

6 Because the merchandise sales function is intermingled with activities of these
7 other Company departments, the Staff has no way of accurately determining the exact
8 amount of costs that should be allocated from its utility operations. Therefore, the Staff is
9 proposing to include the profits generated by merchandise sales. The Staff proposes to
10 reflect a five-year average of approximately \$179,000 of income generated by merchandise
11 sales in its cost of service calculation through adjustment S-20.1. By making adjustment S-
12 20.1, the Staff is ensuring that ratepayers are not subsidizing the Company's non-utility
13 operations.

14 Q. Why did the Staff choose to use a five-year average of income from
15 merchandise sales operations?

16 A. The Staff chose to use a five-year average due to the fact that income from
17 merchandise sales has decreased significantly in the last year; a portion of the Staff's current
18 test year and update period. The Staff will continue to monitor this area of its case and will
19 determine if the adjustment should be modified for purposes of the true-up audit.
20 Furthermore, the Staff will also monitor the income generated by merchandise sales in the
21 future for purposes of Laclede's next rate case. At that time, if the income generated is not at
22 a level consistent with the Staff's position in this case, a different adjustment or Staff position
23 may be presented to the Commission.

Direct Testimony of
John P. Cassidy

1

2 Q. Does this conclude your direct testimony?

3 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

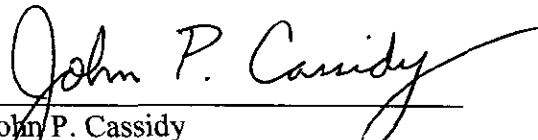
In The Matter of Laclede Gas Company's Tariff)
To Revise Natural Gas Rates)

Case No. GR-2001-629

AFFIDAVIT OF JOHN P. CASSIDY

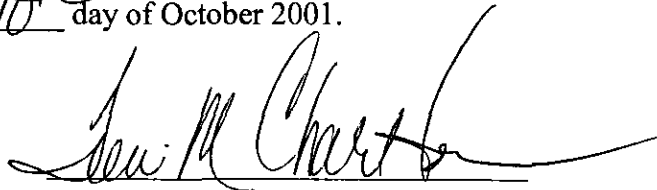
STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

John P. Cassidy, being of lawful age, on his oath states: that he has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 18 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

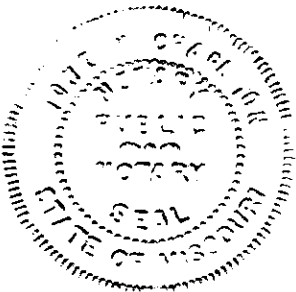


John P. Cassidy

Subscribed and sworn to before me this 10th day of October 2001.



TONI M. CHARLTON
NOTARY PUBLIC STATE OF MISSOURI
COUNTY OF COLE
My Commission Expires December 28, 2004

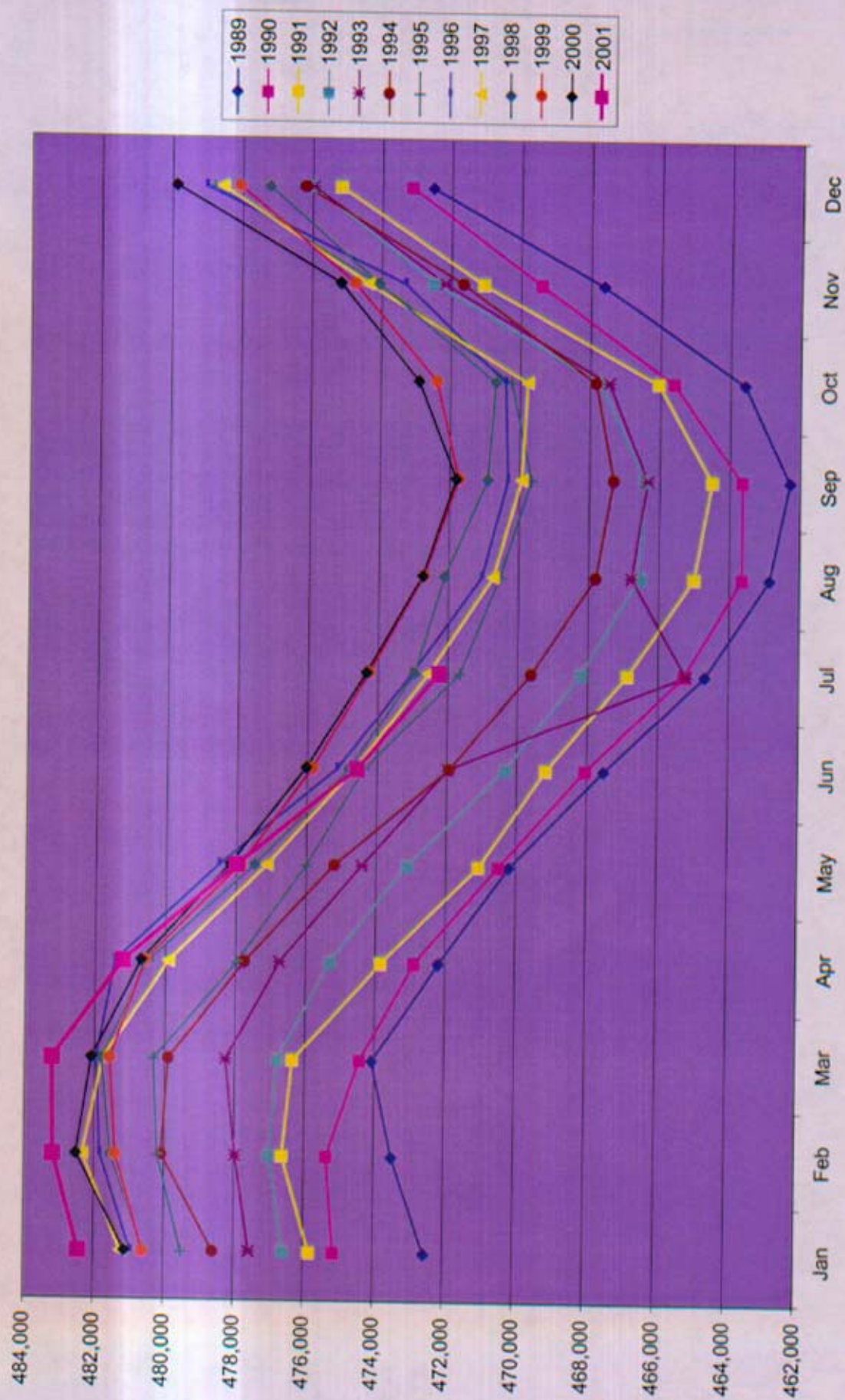


RATE CASE PROCEEDING PARTICIPATION

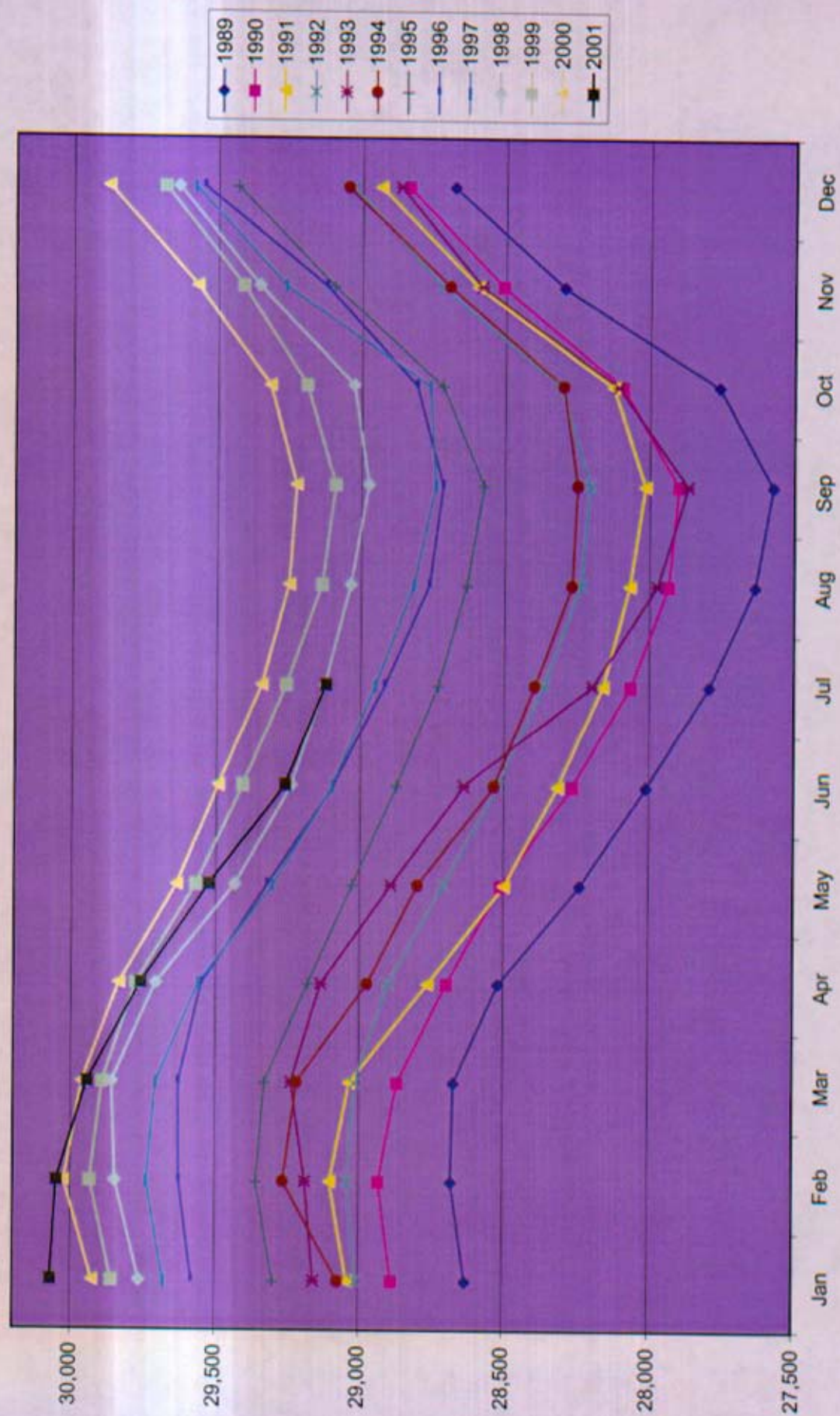
JOHN P. CASSIDY

<u>COMPANY</u>	<u>CASE NO.</u>
Missouri Cities Water Company	WR-91-172
Missouri Cities Water Company	SR-91-174
St. Louis County Water Company	WR-91-361
Southwestern Bell Telephone Company	TC-93-224
Laclede Gas Company	GR-94-220
Empire District Electric Company	ER-95-279
Imperial Utility Corporation	SC-96-247
St. Louis County Water Company	WR-97-382
Laclede Gas Company	GR-98-374
United Water Missouri, Inc.	WR-99-326
Union Electric Company	EC-2000-795
Union Electric Company	GR-2000-512
Union Electric Company, d/b/a AmerenUE	EC-2002-01

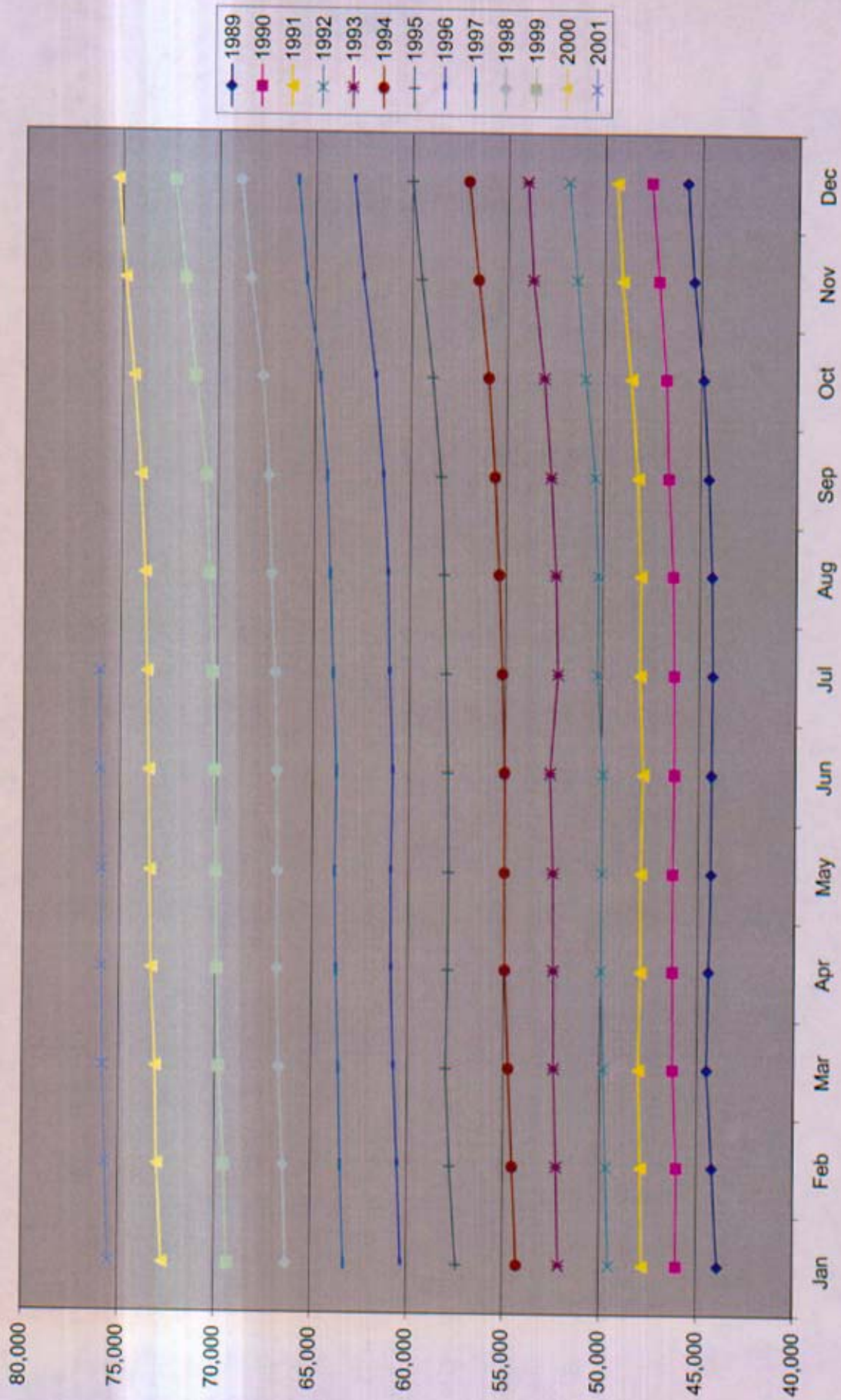
Laclede Residential Customers



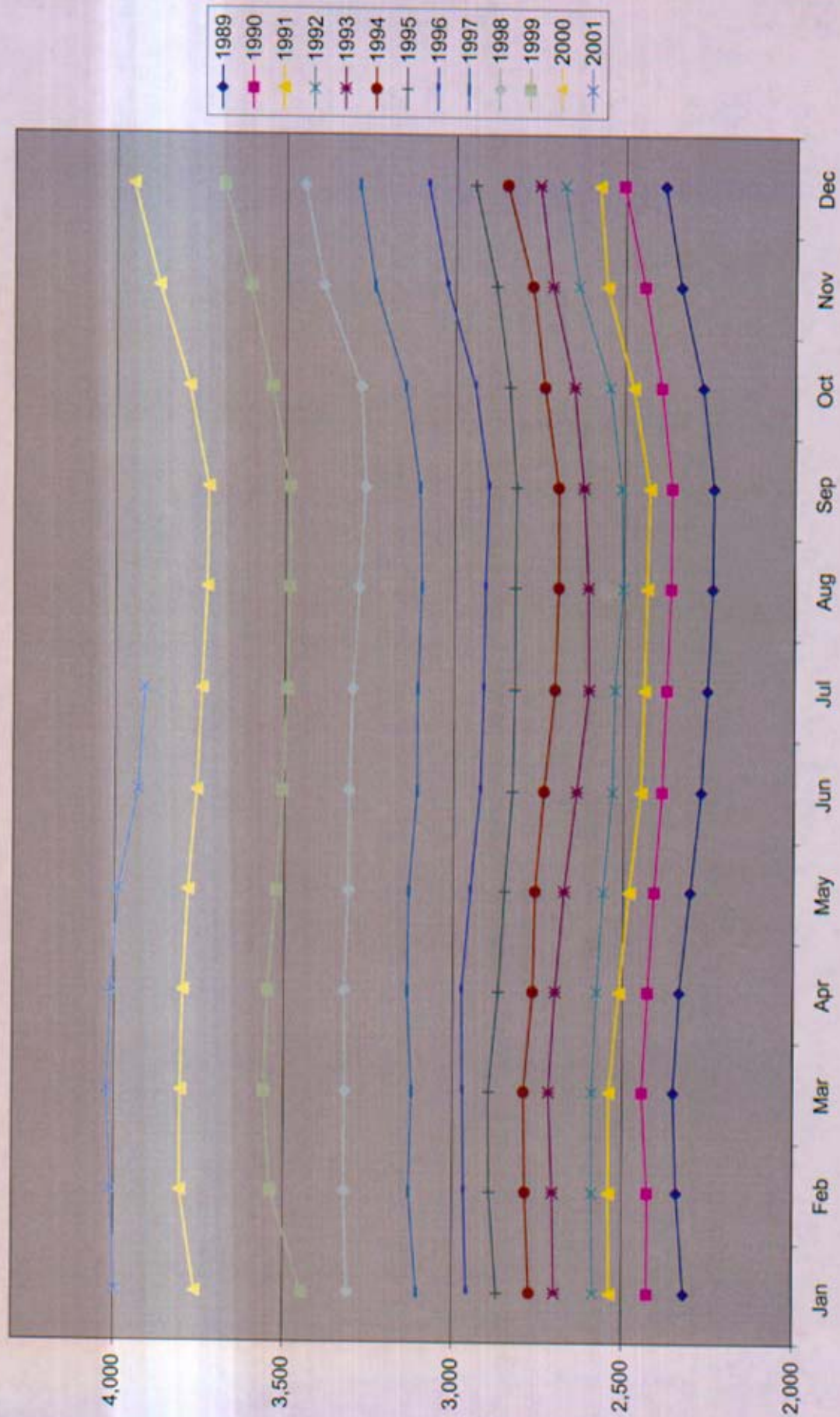
Laclede Commercial Customers



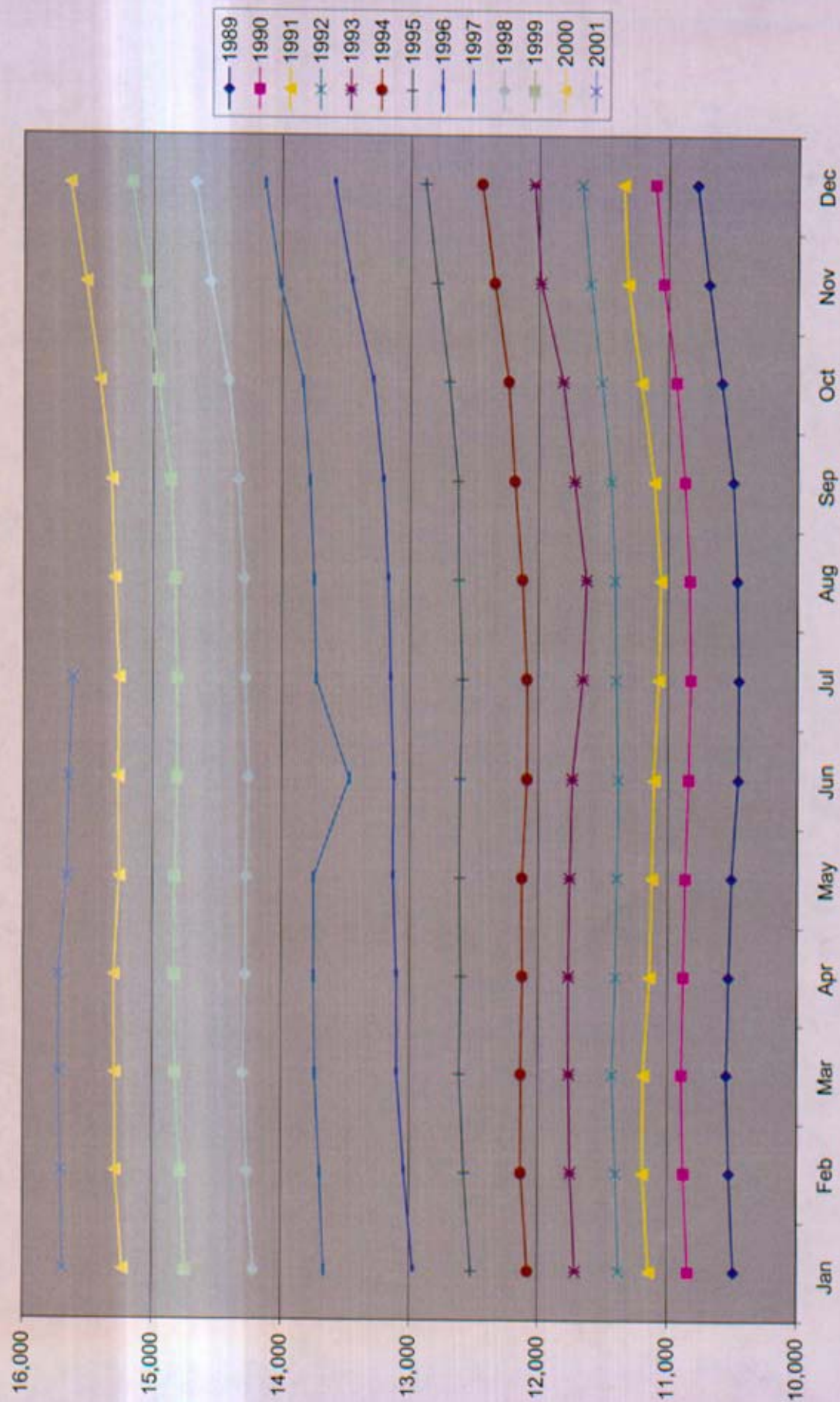
St. Charles Residential Customers



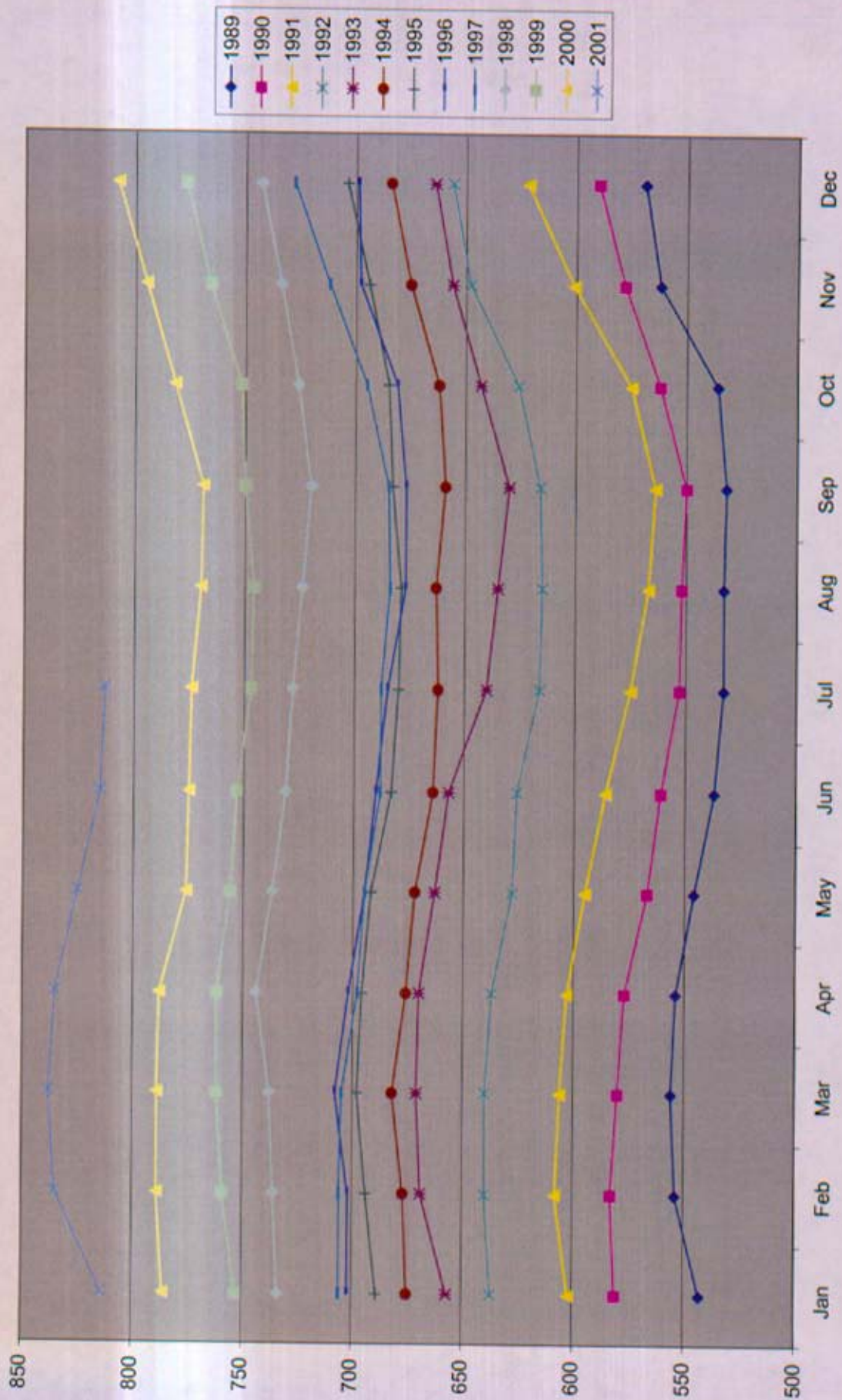
St. Charles Commercial Customers



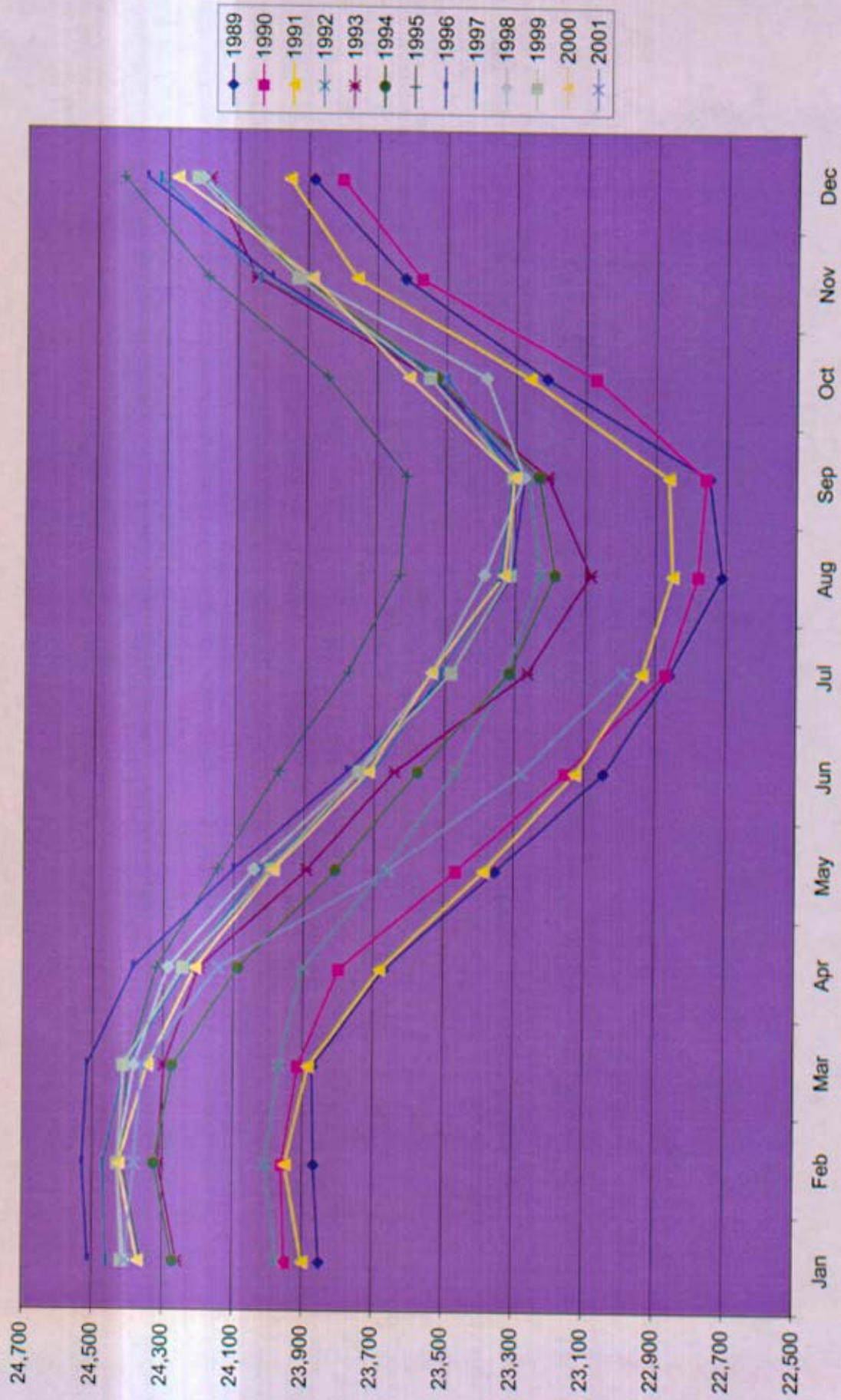
Midwest Residential Customers



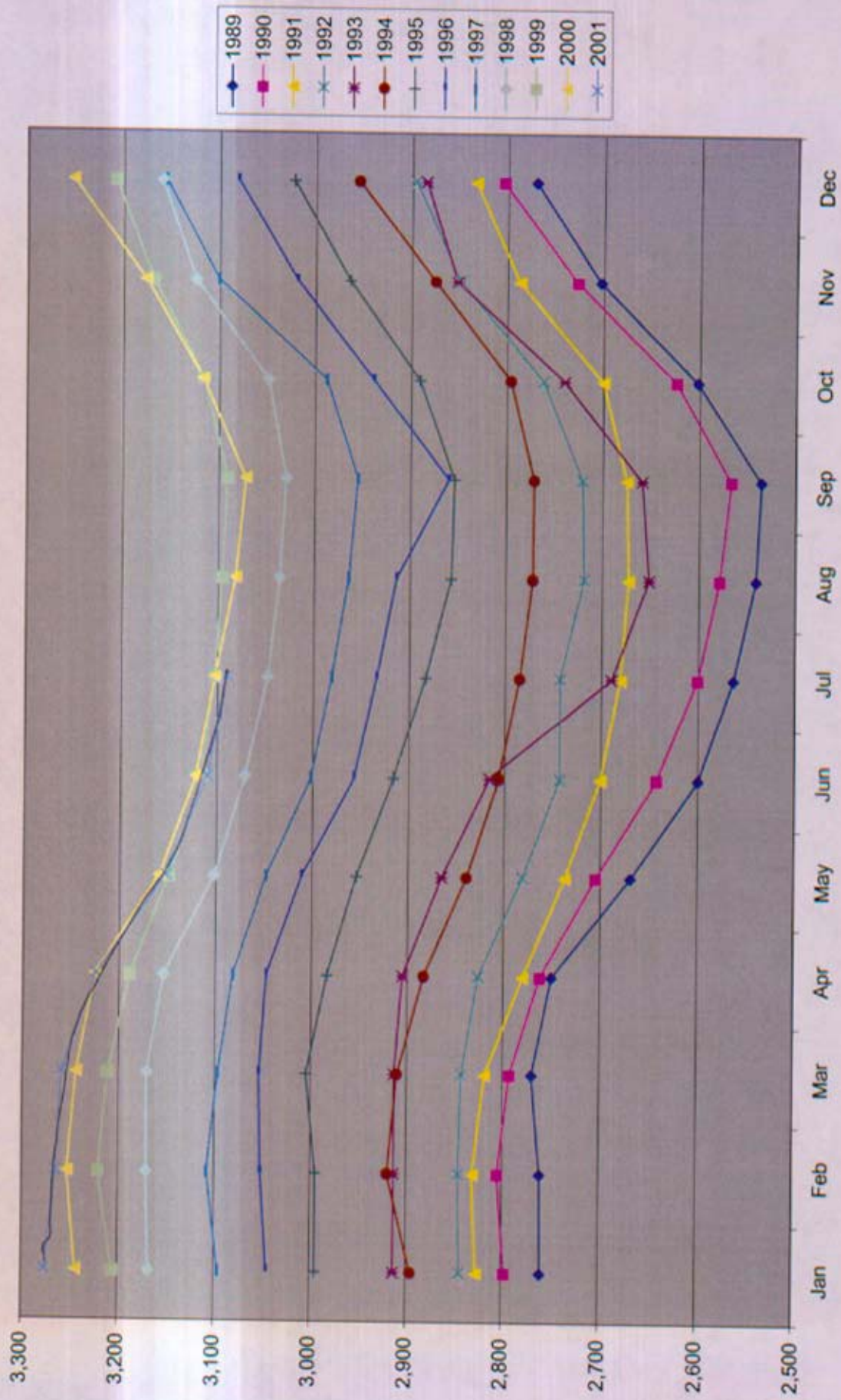
Midwest Commercial Customers



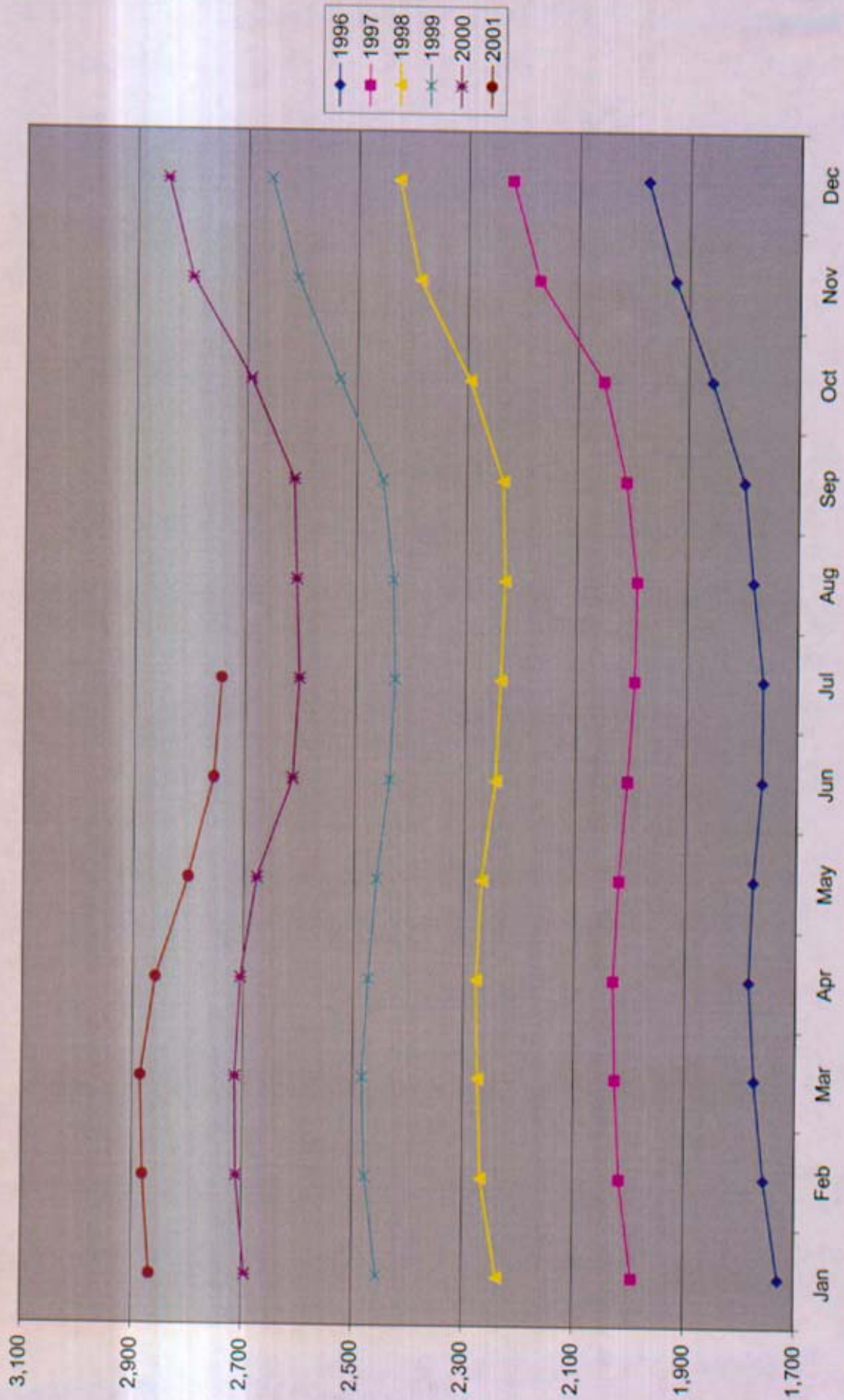
MoNat Residential Customers



MoNat Commercial Customers



Franklin Residential Customers



Franklin Commercial Customers

