| | |
|---|---|
| *Exhibit No.:* | |
| *Issue:* | *Environmental Costs; Cost of Removal; Accounting Authority Orders; Income Taxes* |
| *Witness:* | *Doyle L. Gibbs* |
| *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

# DOYLE L. GIBBS, CPA

FILED[3]

OCT 11 2001

Missouri Public
Service Commission

# LACLEDE GAS COMPANY

# CASE NO. GR-2001-629

***Jefferson City, Missouri***
***October 2001***

**TABLE OF CONTENTS OF**

**DIRECT TESTIMONY OF**

**DOYLE L. GIBBS**

**LACLEDE GAS COMPANY**

**CASE NO. GR-2001-629**

**DIRECT TESTIMONY**

**OF**

**DOYLE L. GIBBS**

**LACLEDE GAS COMPANY**

**CASE NO. GR-2001-629**

Q. Please state your name and business address.

A. Doyle L. Gibbs, 815 Charter Commons Drive, 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 attended the University of Missouri – St. Louis, where I received a Bachelor of Science degree in Business Administration with a major in Accounting in 1976. I passed the Uniform Certified Public Accountant examination in 1988. I have been licensed as a Certified Public Accountant in the state of Missouri since February 1989.

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

A. I have conducted and assisted with the audits and examinations of the books and records of utility companies operating within the state of Missouri.

Q. Have you previously filed testimony before the Commission?

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

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

A. Yes, with the assistance of other members of the Commission Staff (Staff).

Q. With reference to Case No. GR-2001-629, what are your primary areas of responsibility?

A. My primary responsibilities in this case are environmental costs associated with manufactured gas plants, Accounting Authority Orders (AAOs), current and deferred income tax expense, deferred income tax balances included in rate base, capitalized depreciation and net salvage expense.

Q. What Accounting Schedules and Adjustments to the Income Statement are you sponsoring?

A. I am sponsoring Accounting Schedule 1, Accounting Schedule 9, Accounting Schedule 10 and Accounting Schedule 11, which are Revenue Requirement, Income Statement, Adjustments To Income Statement and Income Tax, respectively. I am also sponsoring the following adjustments in Accounting Schedule 10, Adjustments To Income Statement:

| | |
|---|---|
| S-11.2 | Safety related maintenance savings |
| S-11.4 | Copper survey expense |
| S-15.29 | Environmental expense |
| S-16.2 | Capitalized Depreciation |
| S-16.3 | Net salvage expense |

| | |
|---|---|
| S-17.2 | Terminated AAO amortization |
| S-17.3 | Safety related AAO amortization |
| S-21.1 | Current income tax |
| S-22.1 | Deferred income tax expense - debit |
| S-23.1 | Deferred income tax expense - credit |
| S-24.1 | Investment Tax Credit (ITC) amortization |

**<u>TEST YEAR AND TRUE-UP AUDIT</u>**

Q. What test year has the Staff utilized in this case?

A. The Staff has used a test year ending February 28, 2001, updated through July 31, 2001.

Q. Is the Staff proposing a true-up audit in this case?

A. Yes. In accordance with the Order Modifying And Adopting Procedural Schedule – Adopting Test Year – And Providing For True-Up Audit, the Staff will perform a true-up audit for the period ending December 31, 2001, provided that the necessary information is available in a timely manner to allow the Staff to meet the true-up filing deadline established in the Commission's Order. As provided in the Order, the items considered in the true-up audit must result in a *proper matching* of rate base, expenses and revenue. To that end, the following items should be included in the true-up audit:

***<u>Rate Base:</u>*** Plant-in-service, depreciation and amortization reserves, customer advances for construction (advances), prepaid pension asset, customer deposits, gas inventories, Insulation Finance and Energy Wise programs and deferred income taxes. Cash working capital and the income tax and interest offsets will also change to the extent these amounts are affected by other true-up items.

***Income Statement:*** Depreciation expense as affected by net plant additions, property taxes based on the most recent tax bill, revenues associated with customer additions, payroll and related payroll costs as a result of changes in employee levels, wage rates and employee benefits, rate case expense, changes in gas safety deferrals associated with the accounting authorization in Case No. GR-99-315 and income taxes, as affected by all the true-up items.

***Capital Structure and Associated Embedded Costs:*** Changes in the Company's capital structure and associated embedded costs of the related capital items excluding return on common equity will also be reflected in the Staff's true-up audit.

To be included in the true-up audit, all items must be known, evidenced by documentation (i.e., inspection, monthly operating reports, invoices, Company ledgers, etc.) and the effect must be measurable.

The above items, as a minimum, will be examined in the context of a true-up audit. In addition, other items may be subject to review as events may warrant as indicated in the direct testimony of other Staff witnesses.

## ACCOUNTING SCHEDULES

Q. Please describe the accounting schedules you are sponsoring.

A. Accounting Schedule 1, Revenue Requirement, is the Staff's calculation of the Revenue Requirement based on the rates of return sponsored by Staff witness Roberta A. McKiddy of the Financial Analysis Department. The revenue requirement recommendation on Accounting Schedule 1 includes an allowance to reflect the impact of a proposed true-up audit.

Accounting Schedule 9 is the Income Statement for the test year ending February 28, 2001, updated through July 31, 2001. Each adjustment reflected in column C on the income statement is a summary of the adjustments proposed by the Staff and are itemized on Accounting Schedule 10, Adjustments to Income Statement.

Accounting Schedule 11, Income Tax, is the calculation of current income tax expense for the test year, as updated through July 31, 2001, and the current income tax requirements for the range of equity returns sponsored by Staff witness McKiddy.

**ENVIRONMENTAL COSTS**

Q. In general, what is the nature of the environmental costs associated with manufactured gas plants?

A. The manufactured gas plants were formerly used by the Company to produce gas from coal. The Company has, and continues to incur, costs associated with an Environmental Protection Agency (EPA) mandate to clean up these sites.

Q. Please explain the Staff's treatment of the costs associated with the environmental clean up of manufactured gas plant sites.

A. The Staff is recommending the use of a five-year average to determine a normal level of expense associated with environmental clean-up costs. The adjustment S-15.29 on Accounting Schedule 10 reflects the difference between the five-year average and the test year recorded expense related to the clean up of the manufactured gas plants.

**CAPITALIZED DEPRECIATION**

Q. Please explain adjustment S-16.2 to depreciation expense.

A. Adjustment S-16.2 capitalizes a portion of the annualized depreciation expense calculated on Accounting Schedule 7 related to vehicles and power-operated equipment. The actual test year percentage of depreciation capitalized was applied to the annualized depreciation for vehicles and power-operated equipment to calculate adjustment S-16.2.

**NET SALVAGE EXPENSE**

Q. Please explain the Staff's adjustment to depreciation expense for net salvage expense.

A. The Staff's adjustment reflects the actual net salvage expense incurred during the test year ended February 28, 2001. Net salvage expense has been increasing over the past several years due primarily to the various plant replacement programs the Company is engaged in, particularly with respect to copper service lines. The level of copper service line replacements is budgeted to continue at the same level through 2004. Therefore, it is Staff's opinion that the test year level of net salvage expense represents a reasonable ongoing level.

Q. Is the inclusion of net salvage expense in the cost of service as a separate expense item different from the treatment proposed in the Company's previous rate cases?

A. Yes. Prior to this case, net salvage expense was incorporated into the depreciation rates that were applied to plant in service to calculate depreciation expense. The removal of the net salvage component from the depreciation rates is supported by Staff witness Rosella L. Schad of the Commission's Engineering and Management Services Department and is further discussed in her testimony.

**ACCOUNTING AUTHORITY ORDERS (AAOs)**

Q. Please identify the adjustments you are sponsoring related to AAOs.

A. I am sponsoring adjustment S-17.2 to reflect the amortization of AAOs that were granted in Case No. GR-98-374 and terminated by Commission Order in the Company's last rate proceeding, Case No. GR-99-315. I am also sponsoring adjustment

S-17.3 to reflect the amortization of the current safety related AAO that was granted in Case No. GR-99-315 and adjustment S-11.2 for the imputed maintenance savings as result of the gas safety AAO.

Q. What do the AAOs consist of that were granted in Case No. GR-98-374 and terminated in the Company's last rate case?

A. Subsequent to the Report And Order in Case No. GR-98-374, the Company implemented AAOs for the deferral of costs for supplemental pensions, Year 2000 computer maintenance (Y2K), manufactured gas plant, main safety replacement (SRP) and other post-retirement benefits (OPEBs). In a Stipulation And Agreement in the subsequent case, Case No. GR-99-315, it was agreed that these AAOs would be terminated and the deferred balances associated with SRP would be amortized over 10 years. The deferred balances for the remaining items, supplemental pensions, Y2K, manufactured gas plant, and (OPEBs), would be amortized over 15 years.

Q. If the Company was granted the authority to amortize these AAOs, and it has, in fact, been recording the amortization, why is adjustment S-17.2 necessary?

A. Adjustment S-17.2 is necessary to include the full annual amortization in the cost of service as directed in the Commission's Report And Order from Case No. GR-99-315. The Company's understanding of the Federal Regulatory Energy Commission (FERC) rules require that the amortization of any costs that were deferred be charged to the accounts that would have been charged had there been no deferral. Compliance with this accounting methodology results in an omission of a portion of the amortization the Commission explicitly stated to be included in the cost of service. In addition, the Staff's methodology to calculate the adjustment to depreciation expense eliminates the portion of the amortization that was charged to depreciation expense during the test year. Adjustment S-17.2 reflects the inclusion of the AAO amortization that was recorded below-the-line as allowance for funds used during construction (AFUDC) and restores the amortization that was eliminated through adjustment S-16.1 to depreciation expense.

Q. What cost is the Company currently authorized to defer in the AAO that was granted by this Commission in the Company's last case, Case No. GR-99-315?

A. The Company is currently authorized to use an AAO for the deferral of cost related to its safety main replacement program. The costs being deferred include depreciation on safety main replacements, property tax, copper survey costs and carrying charges.

Q. How is the Staff proposing to treat the costs deferred in this latest AAO approved by the Commission?

A. The Staff, as reflected in adjustment S-17.3, is proposing a 10-year amortization to expense of the deferral, no rate base inclusion of the unamortized balance and a rate base offset for the related deferred income taxes. Additionally, the Staff has made an adjustment to reflect the imputed plant maintenance savings directed in the Report And Order that authorized the current AAO. The imputed maintenance savings is identified as adjustment S-11.2. Except for the imputation of maintenance savings, adjustment S-17.3 reflects the prescribed treatment in Case No. WR-2000-844 involving St. Louis Water Company for its infrastructure replacement program AAO and in Case No. GR-98-140 involving Missouri Gas Energy's (MGE) safety deferrals. In the Commission's Order in Case No. GR-98-140 involving MGE, the Commission noted that by using a 10-year amortization period it was recognizing a shorter term than the 20 years the Staff had recommended, and it had approved, in prior cases. Given this reduced amortization period, the Commission deemed it proper for the ratepayers and shareholders to share the effect of regulatory lag by allowing the Company to earn a return of, but not a return on, the deferred balance.

Q. Is the Staff recommending that the Commission authorize another AAO to continue the deferral of costs related to the replacement of service lines and mains?

A. Yes, with one modification. It is the Staff's opinion that copper service line leak surveys should not be included in any future AAO. With that one modification, the Staff recommends that the Commission authorize an AAO for the deferrals of depreciation, property taxes and carrying costs associated with service line and main replacements. The current AAO should cease at the end of the true-up period in this case. The new AAO should begin following the true-up audit in this case and continue through the later of the end of the test year, up-date period or true-up period in the next case. As with previous AAO's for Laclede's safety deferral, the Company should be required to file a case within 24 months following the effective date of the order in this case for the deferrals to be considered for possible future recovery.

**COPPER SURVEYS**

Q. Why has the Staff recommended the discontinuance of deferring copper service line leak survey costs as part on an AAO?

A. Surveys of copper service lines are an ongoing activity that is more appropriately addressed as a current expense. The Staff has proposed to include an annual level of expense in the development of the Company's revenue requirement through the inclusion of adjustment S-11.4, thereby eliminating the need for any cost deferral to be accumulated for future recovery consideration.

Q. How did you determine an annualized level of expense?

A. The annualized level of copper service line leak survey costs was determined by subtracting the average annual cost reduction through 2004 for bar hole surveys from the actual cost incurred for the year ending July 31, 2001, the test year update period. The annual cost reduction was based on the figures provided by Company witness Craig R. Hoeferlin on pages 6 and 7 of his direct testimony in this case.

## CURRENT INCOME TAX

Q. Please discuss the adjustment you are sponsoring to current income tax expense.

A. The adjustment to current income tax expense is identified as adjustment S-21.1 on Accounting Schedule 10. Adjustment S-21.1 adjusts current income tax to reflect the difference between the test year adjusted income tax computed on Accounting Schedule 11, Income Tax, and the current income tax expense recorded during the test year.

Q. Please explain how current income tax expense is calculated on Accounting Schedule 11, Income Tax.

A. Net operating income (NOI), as calculated on Accounting Schedule 9, Income Statement, is the starting point of the test year income tax calculation (column B) on Accounting Schedule 11. The NOI for each rate of return (Line 1, columns C, D and E) was calculated on Accounting Schedule 1, Revenue Requirement. The applicable current and deferred income taxes are added back to NOI to determine the net operating income before income taxes (NOIBT). NOIBT is then adjusted for various tax-timing differences to determine the amount of taxable income. The Federal, State and City of St. Louis income taxes are calculated based on current statutory rates applied to the taxable income after allowances for applicable income tax deductions and credits. City and State income taxes are deductible in the determination of Federal taxable income. City and one-half of Federal current income taxes are deductible for State taxable income. Federal and State income taxes are not deductible for City income tax purposes, but a tax credit is granted for the lesser of: 1) 25 percent of the City income tax before any tax credit; or 2) 20 percent of payroll earnings tax (PET).

Q. What is the justification for the additions and subtractions that were used to adjust NOIBT?

A. The Internal Revenue Code (Code) dictates what is appropriately included, or deducted, in the determination of taxable income. The adjustments made to NOIBT are necessary to reconcile the income reported on the income statement with the taxable income determined in compliance with the Code. These adjustments are commonly referred to as tax-timing differences or Schedule M items. Schedule M is the Federal tax form on which the Company reconciles the difference between book income and taxable income. The Staff has added or subtracted the timing differences from NOIBT that are necessary for ratemaking purposes.

Q. Please discuss the adjustments to NOIBT.

A. The adjustments to NOIBT related to depreciation are reflected in three separate line items on Accounting Schedule 11; line number 10 is an addition to taxable income for the annualized depreciation and amortization included in book income, line numbers 17 and 18, tax straight line depreciation and excess tax depreciation, respectively, reduces taxable income to reflect the depreciation and amortization that is deductible for tax purposes.

Q. Why have three separate adjustments been used to adjust taxable income for depreciation?

A. Depreciation could have been presented as a single net adjustment to taxable income. However, presenting the adjustment for depreciation using three components provides a clearer illustration of how taxable income is developed and the impact these components have on tax expense.

As previously indicated, the Code is the basis for determining what is deductible for tax purposes. Therefore, to properly state taxable income, book depreciation (Line 10) is added back and tax depreciation (sum of Lines 17 and 18) is deducted from NOIBT. Tax depreciation is presented as two separate components because each of these components has a distinct impact on income tax expense. Straight-line tax depreciation is the equivalent of book depreciation, restated to reflect the tax basis of plant-in-service, and is provided "flow-through" treatment. The difference between total tax depreciation and tax straight-line depreciation, identified as excess tax depreciation, is required by the Code to be "normalized."

Q. Why does a depreciable basis difference exist between book and tax?

A. A difference exists between the depreciable book basis and tax basis because the Code has allowed expenditures to be expensed in the year incurred for tax purposes that have been historically capitalized for book purposes. As a result, the tax basis is typically lower than the basis used to calculate book depreciation.

Q. What is the basis for the difference between total tax depreciation and tax straight-line depreciation that you have identified as excess tax depreciation?

A. The Code provides for a quicker recovery of the tax basis plant investment through the use of accelerated depreciation methods. This will normally generate a larger depreciation deduction for tax purposes than depreciation calculated on a straight-line basis. As stated previously, there is a requirement that the tax depreciation in excess of tax straight-line be normalized.

Q. What is meant by the terms "flow-through" and "normalized?"

A. The term flow-through refers to the tax treatment that equates the amount provided by the ratepayer for income tax expense with the amount paid to the taxing authority. Under normalization, the impact of a tax-timing difference on current income tax expense is offset by deferred income tax expense. The ratepayer provides the funds to the Company as if the tax-timing difference did not exist.

Q. How were the two components of tax depreciation determined?

A. The Company provided to the Staff the tax basis of the plant for each class of property by vintage year and the applicable accelerated and straight-line depreciation rates were applied. The tax straight-line depreciation was calculated using the open-ended method, which calculates tax straight-line depreciation by property account without regard to its vintage until the book rate is set to zero.

A. Please continue with your discussion of the other adjustments that have been made to NOIBT on Accounting Schedule 11.

Q. Additions to NOIBT include contributions in aid of construction (CIAC), miscellaneous nondeductible expenses, inventory overheads capitalized and Accounting

Authority Order (AAO) amortization. The adjustments to NOIBT that reduce current taxable income are interest expense, administrative and general (A&G) expense capitalized, transfer of services, net salvage expense and pensions. A description of each of these adjustments, and its development, follows:

- **Contributions in Aid of Construction** – For tax purposes, when the Company receives CIAC from customers, the Company is required to report the CIAC as revenue. For book purposes, CIAC received is recorded as a credit to plant, which reduces the level of plant investment included in rate base. The Staff adjustment included on Accounting Schedule 11 is the test year ending February 2001 level of CIAC.
- **Miscellaneous Non-Deductible Expenses** - This category includes such items as travel, meals, dues, gifts and lobbying expenses and are only 50% deductible for tax purposes. Therefore, one-half of the expenditures included in operating expense must be added back to NOIBT to reflect the limitation imposed by the IRS. The Staff adjustment to NOIBT reflects only the applicable addition of those expenses that have been allowed as an operating expense for ratemaking.
- **Inventory Overheads Capitalized** - Some costs related to storage gas that are expensed for book purposes must be capitalized and recognized in inventory for tax purposes. This cost has varied significantly from year to year. Due to the annual fluctuation, the Staff adjustment for inventory overheads capitalized reflects a five-year average for the Company's fiscal

years (ending September years) 1996 through 2000, as reported in its Annual Report to the Commission.

- **AAO amortization** - This reflects the expense included in the income statement related to prior period expenditures that were deferred and now being amortized to expense. Although the expenditures were deferred on the books when occurred, they were recognized in the year incurred for tax purposes. The AAO amortization needs to be added back to NOIBT to appropriately state the level of current taxable income.
- **Interest expense** - Interest is a deduction for tax purposes that is not reflected as an operating expense (before income taxes) in the Staff's Income Statement, Accounting Schedule 9. Interest expense is calculated by multiplying rate base by the Staff's weighted cost of debt included in the overall rate of return sponsored by Staff witness McKiddy. This method of determining interest expense is referred to as interest synchronization because the interest used in the calculation of income tax expense is matched with the interest expense the ratepayers are required to provide to the Company in rates. Interest synchronization has been consistently used by the Staff and adopted by the Commission in past orders.
- **Administrative and General (A&G) Costs Capitalized** - The Company is allowed to expense a portion of A&G costs for tax purposes which are capitalized on the books. The Staff's deduction in the tax calculation reflects the test year A&G expenses capitalized on the books that are deductible for

income tax purposes, adjusted for the changes reflected in the A&G expense adjustment S-15 contained in Accounting Schedule 9, Income Statement.

- **Transfer of Services** - The cost of certain main replacements are capitalized on the books but expensed for tax purposes. The deduction reflects the test year amount capitalized on the books that is deductible for tax purposes.
- **Cost of removal** - These costs have been historically included in depreciation expense over the life of the depreciable property on the books but are deductible on the tax return in the year incurred. The Staff used the actual test year level of deductible net salvage expense, as provided to the Staff in response to Data Request No. 32.
- **Pensions** - For tax purposes, pension expense is reported on a cash basis. This adjustment to NOIBT reverses the annualized accrual, based on Financial Accounting Standards (FAS) 87 and 88, as calculated by the Staff and included as an expense in the income statement.

Q. Regarding the adjustments to arrive at taxable income, which items does the Staff propose be provided flow through treatment?

A. In addition to tax straight-line depreciation, the Staff has provided flow through treatment for miscellaneous non-deductible expenses, inventory overheads capitalized, interest, A&G expense capitalized, transfer of services and net salvage expense. The Staff has normalized the remaining adjustments consisting of CIAC, AAO amortization, excess tax depreciation and pensions.

**<u>DEFERRED INCOME TAX</u>**

Q. Please discuss your adjustments to deferred income tax expense.

A. Adjustments S-22.1 and S-23.1 adjusts deferred income tax expense to reflect the impact on total tax expense for the tax timing differences that are being normalized, as previously discussed with regards to the development of current taxable income. In general, deferred income tax-debit reflects the normalization of tax timing differences that decrease current taxable income and, inversely, deferred income tax–credit represents the normalization of tax timing differences that increase taxable income. The accumulated deferred tax balances related to the tax timing differences that have been normalized have been included in the determination of rate base.

Adjustment S-24.1 adjusts Investment Tax Credit (ITC) amortization for the change in the composite depreciable plant life as reflected in the depreciation rates being proposed by Staff witness Schad. The deferred income tax balance in rate base includes the unamortized pre-1971 ITC balance. Code restrictions prevent the use of post 1971 ITC balances to reduce rate base.

Q. Does this conclude your direct testimony?

A. Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**

| | | |
|---|---|---|
| In The Matter of Laclede Gas Company's Tariff | ) | |
| To Revise Natural Gas Rates | ) | Case No. GR-2001-629 |

AFFIDAVIT OF DOYLE L. GIBBS

| | | |
|---|---|---|
| STATE OF MISSOURI | ) | |
| | ) | ss. |
| COUNTY OF COLE | ) | |

Doyle L. Gibbs, 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 17 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.

Doyle L. Gibbs

Doyle L. Gibbs

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

Toni Charlton

# RATE CASE PROCEEDINGS
## *DOYLE L. GIBBS*

| Company | Case Number |
|---|---|
| Arkansas Power & Light Company | ER-85-20 |
| Arkansas Power & Light Company | ER-85-265 |
| Associated Natural Gas Company | GR-79-126 |
| Atmos Energy Corporation/United Cities Gas Company | GM-97-70 |
| Capital City Water Company | WR-82-117 |
| Citizens Electric Cooperative | ER-79-102 |
| Citizens Electric Cooperative | ER-81-79 |
| Empire District Electric Company | ER-95-279 |
| Laclede Gas Company | GR-77-33 |
| Laclede Gas Company | GR-78-148 |
| Laclede Gas Company | GR-80-210 |
| Laclede Gas Company | GR-81-245 |
| Laclede Gas Company | GR-82-200 |
| Laclede Gas Company | GR-96-193 |
| Laclede Gas Company | GR-98-374 |
| Laclede Gas Company | GR-99-315 |
| Lake St. Louis Sewer Company | SR-80-189 |
| Missouri-American Water Company | WR-89-265 |
| Missouri-American Water Company | WM-93-255 |
| Missouri-American Water Company | WR-93-212 |
| Missouri-American Water Company | WR-97-237 |
| Missouri-American Water Company | SR-97-238 |
| Missouri-American Water Company | WO-98-204 |
| Missouri-American Water Company | SR-2000-282 |
| Missouri-American Water Company | WR-2000-281 |
| Missouri Cities Water Company | WR-78-107 |
| Missouri Cities Water Company | SR-78-108 |
| Missouri Cities Water Company | WR-83-14 |
| Missouri Cities Water Company | SR-83-15 |
| Missouri Cities Water Company | WR-85-157 |
| Missouri Cities Water Company | SR-85-158 |
| Missouri Cities Water Company | WR-86-111 |
| Missouri Cities Water Company | SR-86-112 |
| Missouri Cities Water Company | WR-89-178 |
| Missouri Cities Water Company | SR-89-179 |
| St. Joseph Water Company | WR-77-226 |
| St. Louis County Water Company | WR-78-276 |
| St. Louis County Water Company | WR-83-264 |
| St. Louis County Water Company | WR-87-2 |
| St. Louis County Water Company | WR-88-5 |
| St. Louis County Water Company | WR-94-166 |

# RATE CASE PROCEEDINGS
## *DOYLE L. GIBBS*

| Company | Case Number |
|---|---|
| St. Louis County Water Company | WR-2000-844 |
| Southwestern Bell Telephone Company | TR-79-213 |
| Southwestern Bell Telephone Company | TR-80-256 |
| Southwestern Bell Telephone Company | TR-86-84 |
| Union Electric Company | ER-77-154 |
| Union Electric Company | ER-80-17 |
| Union Electric Company | ER-81-180 |
| Union Electric Company | HR-81-259 |
| Union Electric Company | ER-82-52 |
| Union Electric Company | ER-83-163 |
| Union Electric Company | ER-84-168 |
| Union Electric Company d/b/a AmerenUE | EC-2002-1 |