

Exhibit No.:

819

Issues:

Bad Debt Expense/
Miscellaneous Tariff
Issues

Witness:

Thomas M. Imhoff

Sponsoring Party:

MO PSC Staff

Type of Exhibit:

Rebuttal Testimony

Case No.:

GR-2004-0209

Date Testimony Prepared:

May 24, 2004

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY OPERATIONS DIVISION

REBUTTAL TESTIMONY

OF

THOMAS M. IMHOFF

MISSOURI GAS ENERGY

CASE NO. GR-2004-0209

**Jefferson City, Missouri
May 2004**

FILED

JUL 13 2004

Missouri Public
Service Commission

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

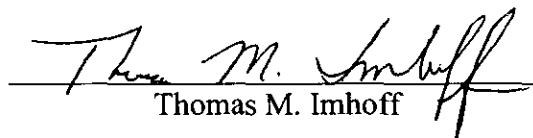
In the Matter of Missouri Gas Energy's)
Tariff Sheets Designed to Increase Rates)
for Gas Service in the Company's)
Missouri Service Area)

Case No. GR-2004-0209

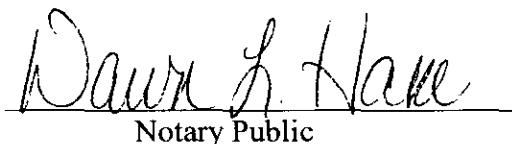
AFFIDAVIT OF THOMAS M. IMHOFF

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Thomas M. Imhoff, of lawful age, on his oath states: that he has participated in the preparation of the following Rebuttal Testimony in question and answer form, consisting of 2 pages of Rebuttal Testimony to be presented in the above case, that the answers in the following Rebuttal Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true to the best of his knowledge and belief.


Thomas M. Imhoff

Subscribed and sworn to before me this 20th day of May, 2004.


Notary Public

My commission expires _____

DAWN L. HAKE
Notary Public - State of Missouri
County of Cole
My Commission Expires Jan 9, 2005

REBUTTAL TESTIMONY

OF

THOMAS M. IMHOFF

MISSOURI GAS ENERGY

CASE NO. GR-2004-0209

Q. Please state your name and business address.

A. Thomas M. Imhoff, P.O. Box 360, Jefferson City, Missouri 65102.

Q. Are you the same Thomas M. Imhoff who filed direct testimony in this case?

A. Yes, I am.

Q. What is the nature of your Rebuttal Testimony?

A. My Rebuttal Testimony addresses Company witness Noack's uncollectable expense testimony as it relates to the implementation of the recently agreed to Denial of Service Rule (Rule) in Case No. AX-2003-0574.

Q. Do you agree with MGE witness Noack's perception of the Rule's impact on uncollectable expense?

A. No.

Q. Why do you disagree with MGE witness Noack's perception of the Rule's impact on uncollectable expense?

A. MGE witness Noack assumes that the Company is precluded from collecting on past-due accounts due to the implementation of the Rule. This is an incorrect assumption on MGE's part. The Rule would require MGE to connect service when an applicant does not have any outstanding balances owed to MGE for services,

Rebuttal Testimony of
Thomas M. Imhoff

1 even though a member of the applicant's household may have an outstanding balance
2 owed to MGE. However, MGE still has the right to collect on that outstanding bill by
3 posting the outstanding balance on the applicant's bill. The Rule does not preclude MGE
4 from collecting on that outstanding balance.

5 Q. Does this conclude your rebuttal testimony?

6 A. Yes it does.