Exhibit No. 351

MIEC – Exhibit 351
York
Rebuttal Testimony
File No. WR-2022-0303

Issue:	Class Cost of Service/Rate Design
Witness:	Jessica A. York
Type of Exhibit:	Rebuttal Testimony
Sponsoring Parties:	Missouri Industrial Energy Consumers
Case Nos.:	WR-2022-0303 & SR-2022-0304
Date Testimony Prepared:	January 25, 2023

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water Company's Request for Authority to Implement General Rate Increase for Water and Sewer Service Provided in Missouri Service Areas.	)))))))	**Case Nos. WR-2022-0303/ SR-2022-0304**

Rebuttal Testimony and Schedules of

Jessica A. York

On behalf of

Missouri Industrial Energy Consumers

January 25, 2023

BRUBAKER & ASSOCIATES, INC.

Project 11350

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water Company's Request for Authority to Implement General Rate Increase for Water and Sewer Service Provided in Missouri Service Areas.	)	**Case Nos. WR-2022-0303/ SR-2022-0304**

STATE OF MISSOURI)
) **SS**
COUNTY OF ST. LOUIS)

Affidavit of Jessica A. York

Jessica A. York, being first duly sworn, on her oath states:

1. My name is Jessica A. York. I am a consultant with Brubaker & Associates, Inc., having its principal place of business at 16690 Swingley Ridge Road, Suite 140, Chesterfield, Missouri 63017. We have been retained by the Missouri Industrial Energy Consumers in this proceeding on their behalf.

2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony and schedules which were prepared in written form for introduction into evidence in the Missouri Public Service Commission, Case Nos. WR-2022-0303 & SR-2022-0304.

3. I hereby swear and affirm that the testimony and schedules are true and correct and that they show the matters and things that they purport to show.

Jessica A. York

Subscribed and sworn to before me this 25th day of January, 2023.

TAMMY S. KLOSSNER
Notary Public - Notary Seal
STATE OF MISSOURI
St. Charles County
My Commission Expires: Mar. 18, 2023
Commission # 15024862

Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water Company's Request for Authority to Implement General Rate Increase for Water and Sewer Service Provided in Missouri Service Areas.	))))))	**Case Nos. WR-2022-0303/ SR-2022-0304**

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BEFORE THE PUBLIC SERVICE COMMISSION
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In the Matter of Missouri-American Water Company's Request for Authority to Implement General Rate Increase for Water and Sewer Service Provided in Missouri Service Areas.	)	**Case Nos. WR-2022-0303/ SR-2022-0304**

Rebuttal Testimony of Jessica A. York

Introduction

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Jessica A. York. My business address is 16690 Swingley Ridge Road, Suite 140, Chesterfield, MO 63017.

Q ARE YOU THE SAME JESSICA A. YORK WHO PRESENTED DIRECT TESTIMONY IN THIS PROCEEDING ON DECEMBER 16, 2022?

A Yes, I am.

Q ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?

A I am appearing on behalf of Missouri Industrial Energy Consumers ("MIEC"), a non-profit corporation that represents the interests of large customers in Missouri utility matters. The MIEC represents the interests of companies purchasing substantial amounts of water from Missouri-American Water Company ("MAWC" or "Company").

Q WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A I will address the class cost of service studies ("COSS") provided by the Missouri Public Service Commission Staff ("Staff") witness Keri Roth. I will also provide some updates to positions taken in my direct testimony, based on discovery responses recently provided by MAWC.

My silence on any issues addressed by the Staff's testimony should not be taken as tacit approval or agreement regarding those issues.

Q PLEASE SUMMARIZE YOUR CONCLUSIONS AND RECOMMENDATIONS.

A My conclusion is that Staff's COSS models for both St. Louis County and non-St. Louis County customers are flawed, inaccurate, and should be rejected. They should not be relied upon as the basis for revenue apportionment or rate design in this proceeding.

Staff's COSS Models

Q HAVE YOUR REVIEWED THE COSS PROVIDED BY STAFF WITNESS ROTH?

A Yes. I have reviewed Ms. Roth's testimony and COSS workpapers. Ms. Roth supports the Base-Extra Capacity method for functionalizing, classifying and allocating costs to MAWC's various customer classes. In addition, Staff relies on a more detailed model than the Company, similar to the COSS models that were filed by the Company in rate cases prior to Case No. WR-2020-0344. Staff's COSS shows the additional step of classifying costs into the cost categories that reflect the causation of these costs: Base, or average day rates of flow; Extra Capacity – Maximum Day and Extra Capacity – Maximum Hour rates of flow; and Customer-related costs such as metering and billing. As noted in my direct testimony, this step of the COSS process is not shown in the Company's model.

Q IS STAFF'S COSS REASONABLE?

A No. The Base-Extra Capacity method is reasonable. However, there is at least one major error in Staff's COSS models. In addition, Staff has used certain data points in the model which have not been explained or supported. As a result, Staff's COSS does not produce an accurate measure of the cost of providing service to each customer class, and should not be used as the basis of revenue apportionment or rate design in this proceeding.

Q PLEASE DISCUSS THE MAJOR ERROR YOU HAVE IDENTIFIED IN STAFF'S COSS MODELS.

A Ms. Roth testified that Staff proposes to continue a main adjustment for sale for resale and certain large industrial customers in all of MAWC's service areas, which is similar to what the Commission ordered in previous rate cases.[1] Ms. Roth noted that Staff's continuing position is that it is appropriate to make a main adjustment for certain large industrial customers and the sale for resale class, because they are connected directly to the transmission system and do not receive any benefit from the smaller distribution mains.[2] Further, in Staff's COSS workpapers associated with the development of Factor 4 (which includes base and maximum hour components for the allocation of distribution mains), there is a note that states, "Industrial average hourly consumption adjusted down 90% and Sales for Resale adjusted to zero."[3] However, this usage adjustment has not actually been made anywhere in the model. As a result, Staff's COSS models over-allocate distribution costs to large industrial and sale for resale customers that are primarily served from the transmission mains.

[1]Direct testimony of Keri Roth at 8.
[2]*Ibid.*
[3]Attached as Schedule JAY-4.

Q WHAT ARE THE RESULTS OF STAFF'S COSS MODELS IF THIS ERROR IS CORRECTED?

A A comparison of Staff's COSS results as filed, and the results after applying Staff's proposed distribution multipliers (90% Industrial, 0% Sales for Resale) is presented below in Table 1. Note, these results presume that all of the other formulas in Staff's COSS spreadsheets are correct, and that the impact of applying the distribution multipliers supported by Staff accurately flows through the models.

TABLE 1

Staff's COSS Results As Filed vs. Staff COSS with Corrected Distribution Multipliers

Line	Description	Current Rate Revenues[1] (1)	Staff - As Filed Increase / (Decrease) to Reach COS[1] Amount (2)	Percent (3)	Index vs. District Average (4)	Corrected Increase / (Decrease) to Reach COS[2] Amount (5)	Percent (6)	Index vs. District Average (7)
	St. Louis County							
1	Residential	$175,102,487	$ 21,010,878	12.0%	0.71	$34,587,404	19.8%	1.17
2	Commercial	45,597,239	(3,094,284)	-6.8%	(0.40)	(176,236)	-0.4%	(0.02)
3	Industrial	4,886,354	5,065,169	103.7%	6.14	975,020	20.0%	1.18
4	Other Public Authority	3,240,867	345,182	10.7%	0.63	596,707	18.4%	1.09
5	Sales for Resale	8,055,469	13,562,493	168.4%	9.97	1,096,759	13.6%	0.81
6	Private Fire	3,759,867	3,734,027	99.3%	5.88	3,543,812	94.3%	5.58
7	Total	$240,642,283	$ 40,623,466	16.9%	1.00	$40,623,466	16.9%	1.00
	Other Missouri							
8	Residential	$ 54,876,626	$ 6,458,551	11.8%	0.79	$11,896,343	21.7%	1.45
9	Commercial	17,934,442	(1,176,893)	-6.6%	(0.44)	650,635	3.6%	0.24
10	Industrial	9,496,157	4,679,872	49.3%	3.30	207,766	2.2%	0.15
11	Other Public Authority	3,938,759	(77,764)	-2.0%	(0.13)	357,427	9.1%	0.61
12	Sales for Resale	3,626,612	3,433,180	94.7%	6.34	313,575	8.6%	0.58
13	Private Fire	1,434,399	321,056	22.4%	1.50	212,255	14.8%	0.99
14	Total	$ 91,306,995	$ 13,638,001	14.9%	1.00	$13,638,001	14.9%	1.00

Sources and Notes:

[1] St. Louis County data is from Staff's CCOS Schedule 5, page 1.
Other Missouri data is from Staff's CCOS Schedule 5, page 2.

[2] Reduces industrial usage by 90% and Sales for Resale usage by 100% in the development of the maximum hour allocation factor (Factor 4).

As shown in the table, this single correction has a significant impact on the COSS results for the Industrial and Sales for Resale classes. Under Staff's model as filed, the St. Louis County Industrial class would require an increase in excess of 103% to

reach cost of service, or 6.14x the district average. Correcting the allocation of distribution costs produces an increase of 20% for the St. Louis County Industrial class.

Similarly, Sales for Resale customers in St. Louis County would require an increase of 168.4%, nearly 10x the district average, to reach cost of service under Staff's COSS. Correcting the allocation of distribution costs produces an increase of 13.6% for the Sales for Resale class in St. Louis County.

The results show a similar, significant impact for Industrial and Sales for Resale customers outside of St. Louis County.

Q DO YOU AGREE WITH STAFF'S PROPOSED DISTRIBUTION MULTIPLIER OF 10% FOR INDUSTRIAL (RATE J) CUSTOMERS?

A No. As explained in my direct testimony, the 10% distribution multiplier was developed by MAWC witness Paul Herbert in Case No. WR-2008-0311. It was effectively an arbitrary number, as Mr. Herbert's testimony did not explain how he arrived at 10%, after arriving at the conclusion that industrial customers in St. Louis County only used 1.3% of the total distribution main installed on the system.[4] Ms. Roth has provided no explanation of how or why she determined that a 10% distribution multiplier is appropriate for industrial customers inside or outside of St. Louis County.

Q DO YOU BELIEVE THIS IS THE ONLY ADJUSTMENT THAT NEEDS TO BE MADE TO THE STAFF'S COSS?

A No. I believe there are other factors that should be addressed.

[4]Direct testimony of Jessica York at 13-14.

Q WHAT OTHER FACTORS HAS STAFF USED THAT HAVE NOT BEEN SUPPORTED?

A Staff appears to have relied on maximum day and maximum hour demand ratios by customer class from the prior rate case, Case No. WR-2020-0344.[5] However, Staff has not provided any information to show that these ratios are still representative of the load characteristics of each class, particularly in light of the fact that MAWC has acquired additional water systems since the last rate case.[6] These factors are important, as they influence the allocation of extra-capacity demand-related costs in the COSS models.

Q HAS STAFF INCLUDED CONTRACT CUSTOMERS IN THE COSS MODELS?

A No. Unlike MAWC's COSS models, it does not appear that Staff has included a contract class in its COSS models.

Q DO YOU HAVE ANY OTHER COMMENTS ON STAFF'S COSS MODELS AT THIS TIME?

A Yes. During the Rate Design Technical Conference that occurred on December 22, 2022, it was brought to the attention of all parties that MAWC issued some informal questions to Staff about their COSS models.[7] Specifically, Staff was asked for clarification on the following issues:

- A discrepancy between annual water consumption for the Commercial group between the COSS model and Staff's EMS run for St. Louis County.

[5]Maximum day and maximum hour ratios used by Ms. Roth in this case match the maximum day and maximum hour ratios from WR-2020-0344, CCOS Schedule 7, page 6 of 10 (St. Louis County), and WR-2020-0344, CCOS Schedule 7, Page 1 of 10 (non-St. Louis County).

[6]Direct testimony of Mr. Svindland at 23-24.

[7]The questions are attached as Schedule JAY-5.

- An explanation of how the customer class maximum day and maximum hour demand ratios were developed for use in the COSS.
- The source of the average day rate of flow used to develop Factor 3.
- The source of the horsepower of pumps used to develop Factors 6 and 7.
- Where in the COSS model Staff's proposed distribution multiplier was applied.

During the meeting, Staff did not provide answers to these questions. To the extent that Staff files modified COSS models in its rebuttal testimony addressing these questions, MIEC will respond in surrebuttal testimony.

Additional Information Related to MAWC's COSS Models

Q IN YOUR DIRECT TESTIMONY, YOU RAISED A QUESTION AS TO WHETHER AND WHAT EXTENT MAWC HAS BENCHMARKED THE ACCURACY OF ITS NEW COSS MODEL STRUCTURE WITH THE COSS MODEL STRUCTURE USED PRIOR TO CASE NO. WR-2020-0344. HAVE YOU RECEIVED ADDITIONAL INFORMATION ABOUT THIS QUESTION SINCE YOUR DIRECT TESTIMONY WAS FILED?

A Yes. I raised concerns in my direct testimony about whether or not MAWC has benchmarked the results of its new, simplified COSS model against the more detailed model used in rate cases prior to Case No. WR-2020-0344. The Company confirmed in a discovery response that it has not compared the results of its class COSS model with the results of the model/format used in Case No. WR-2017-0285.[8]

Q ARE YOU OPPOSED TO A NEW SIMPLIFIED MODEL AS PROPOSED BY MAWC?

A No, so long as the results from that model produce just and reasonable results.

[8]MAWC's response to Discovery Request MIEC 4-02, attached as Schedule JAY-6, page 1.

Q WOULD YOU EXPECT THE COMPANY'S NEW, SIMPLIFIED MODEL TO PRODUCE SIMILAR RESULTS TO THE PRIOR, MORE DETAILED MODEL?

A If MAWC's cost of service has been assigned to the various functional cost categories of Source of Supply, Pumping, Water Treatment, Transmission, Distribution, Storage, Meters, Services, Customers, and Hydrants in a manner consistent with its more detailed, prior approach, then I would expect the new model to produce results that are very similar to the results of the prior model. However, as explained in my direct testimony, I do not believe that MAWC's separation of costs between the transmission and distribution functions in its simplified COSS model is accurate. Specifically, I showed that the Company had incorrectly assigned certain distribution costs to the transmission function.[9]

Q HAS MAWC PROVIDED ADDITIONAL INFORMATION PERTAINING TO THE FUNCTIONALIZATION OF COSTS BETWEEN THE TRANSMISSION AND DISTRIBUTION COST CATEGORIES?

A Yes. MIEC asked MAWC to breakout the COSS line item of investment in transmission and distribution mains sized 10-inches to 16-inches by main size (i.e., Schedule WES-1, Account Detail tab, page 7, line labeled "TD Mains 10 inches to 16 inches.")[10] A similar question was issued with respect to the depreciation expense for this category of mains.[11] The same information was sought for the non-St. Louis County district as well.[12]

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[9]Direct testimony of Jessica York at 15-18.
[10]MAWC's response to Discovery Request MIEC 5-05, attached as Schedule JAY-6, page 2.
[11]MAWC's response to Discovery Request MIEC 5-06, attached as Schedule JAY-6, page 3.
[12]MAWC's response to Discovery Requests MIEC 5-07 and 5-08, attached as Schedule JAY-6, pages 4-5.

MAWC's response to these questions indicated that while completing the response to MIEC's discovery requests, the Company became aware that certain assets were not placed in the appropriate plant sub-accounts, making the percentages used to allocate mains between transmission and distribution inaccurate, and that the Company intends to file a limited update of its COSS models in rebuttal to reflect this change.[13] MIEC will review these updates to MAWC's COSS models and address them in surrebuttal testimony, if needed.

Q DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A Yes, it does.

455382

[13]MAWC's response to Discovery Request MIEC 5-05, attached as Schedule JAY-6, page 2.

STAFF'S COSS WORKPAPER - ST. LOUIS COUNTY

FACTOR 3.
ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE, MAX DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		
Customer Classification	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2) X 0.5734	(4)	(5)=(4) X 0.3613	(6)	(7)=(6) X 0.0653	(8)=(3)+(5)+(7)
Residential	0.6380	0.3659	0.7033	0.2541			0.6199
Commercial	0.1745	0.1001	0.1443	0.0521			0.1522
Industrial	0.0673	0.0386	0.0371	0.0134			0.0520
Other Public Authority	0.0150	0.0086	0.0124	0.0045			0.0131
Sales for Resale	0.1038	0.0595	0.1029	0.0372			0.0967
Private Fire Protection	0.0014	0.0008			0.2241	0.0146	0.0154
Public Fire Protection	0.0000	0.0000			0.7759	0.0507	0.0507
Total	**1.0000**	**0.5734**	**1.0000**	**0.3613**	**1.0000**	**0.0653**	**1.0000**

FACTOR 4.
ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE AND MAX HOUR EXTRA CAPACITY FUNCT'

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

		Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		
Customer Classification	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)	(4)=(3) X 0.2606	(5)	(6)=(5) X 0.5536	(7)	(8)=(7) X 0.1858	(9)=(4)+(6)+(8)
Residential	2,801,369.0	0.6380	0.1663	0.7158	0.3963			0.5626
Commercial	766,148.3	0.1745	0.0455	0.1398	0.0774			0.1229
Industrial	295,582.9	0.0673	0.0175	0.0259	0.0143			0.0319
Other Public Authority	65,934.7	0.0150	0.0039	0.0120	0.0067			0.0106
Sales for Resale	455,529.9	0.1038	0.0270	0.1064	0.0589			0.0860
Private Fire Protection	5,967.5	0.0014	0.0004			0.2241	0.0416	0.0420
Public Fire Protection	0.0	0.0000	0.0000			0.7759	0.1442	0.1442
Total	**4,390,532.3**	**1.0000**	**0.2606**	**1.0000**	**0.5536**	**1.0000**	**0.1858**	**1.0000**

Note: Industrial Average Hourly Consumption adjusted down 90% and Sales for Resale adjusted to zero.

STAFF'S COSS WORKPAPER - ALL OTHER MISSOURI

FACTOR 3.
ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE, MAX DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		
Customer Classification	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2) X 0.5496	(4)	(5)=(4) X 0.3463	(6)	(7)=(6) X 0.1041	(8)=(3)+(5)+(7)
Residential	0.4354	0.2393	0.5377	0.1862			0.4255
Commercial	0.1836	0.1009	0.1701	0.0589			0.1598
Industrial	0.2488	0.1367	0.1536	0.0532			0.1899
Other Public Authority	0.0437	0.0240	0.0405	0.0140			0.0381
Sales for Resale	0.0882	0.0485	0.0981	0.0340			0.0825
Private Fire Protection	0.0003	0.0002			0.2456	0.0256	0.0257
Public Fire Protection	0.0000	0.0000			0.7544	0.0786	0.0786
Total	**1.0000**	**0.5496**	**1.0000**	**0.3463**	**1.0000**	**0.1041**	**1.0000**

FACTOR 4.
ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE AND MAX HOUR EXTRA CAPACITY FUNCT

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

		Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		
Customer Classification	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)	(4)=(3) X 0.3348	(5)	(6)=(5) X 0.5604	(7)	(8)=(7) X 0.1047	(9)=(4)+(6)+(8)
Residential	755.2	0.4354	0.1458	0.5701	0.3195			0.4653
Commercial	318.5	0.1836	0.0615	0.1717	0.0962			0.1577
Industrial	431.5	0.2488	0.0833	0.1117	0.0626			0.1459
Other Public Authority	75.9	0.0437	0.0146	0.0409	0.0229			0.0376
Sales for Resale	153.1	0.0882	0.0295	0.1056	0.0592			0.0888
Private Fire Protection	0.5	0.0003	0.0001			0.2456	0.0257	0.0258
Public Fire Protection	0.0	0.0000	0.0000			0.7544	0.0790	0.0790
Total	**1,734.6**	**1.0000**	**0.3348**	**1.0000**	**0.5604**	**1.0000**	**0.1047**	**1.0000**

Note: Industrial Average Hourly Consumption adjusted down 90% and Sales for Resale adjusted to zero.

York, Jessica

From: Roth, Keriann <Keriann.Roth@psc.mo.gov>
Sent: Monday, January 9, 2023 9:27 AM
To: Bretz, Karen; Gateley, Curtis
Subject: FW: CCOS Questions

Karen,

Brian reached out on Friday asking if we can put together answers for the questions below and get them distributed to the parties.

Thanks!
Keri

From: Brian W LaGrand <Brian.LaGrand@amwater.com>
Sent: Wednesday, December 21, 2022 9:45 AM
To: Roth, Keriann <Keriann.Roth@psc.mo.gov>
Cc: Wesley Selinger <Wesley.Selinger@amwater.com>
Subject: CCOS Questions

Keri,

Here are some questions from Wes about your CCOS study:

- The total annual gallons for the Commercial group in the St. Louis County model doesn't tie to Staff's EMS run like the others, just curious if there's a reason for that.
  - This is an error and will be corrected.
- Tab 2B how were the factors in Column 3 derived (Cells C13:C17), 1, .75,.5,.75,.9 etc.)?
  - The factors came from a Staff CCOS in a previous case. This will be reviewed again.
- Tab F 3B 4B – Where does rate of flow in cell C12 (104M GPD) come from?
  - Staff will review again to ensure the formula is intact.
- Tab F3B 4B – Where do the factors in cells D50:D54 come from?
  - The factors came from a Staff CCOS in a previous case. This will be reviewed again.
- Factor 6-7 Tab – Where does the horsepower of pumps come from?
  - This information was pulled from a Staff CCOS in a previous case. This will be reviewed again.
- Staff describes a distribution multiplier adjustment within their testimony but as we discussed on our call yesterday, we don't see it applied anywhere in their model. Can you point us to that?
  - This could be an error. Staff will review again for rebuttal.

Thanks, and let us know.

BWL

Brian LaGrand
Director of Rates & Regulatory Support
Missouri American Water
727 Craig Road | St. Louis, MO 63141
O: 314-996-2357 | M: 314-740-9384
brian.lagrand@amwater.com

DATA INFORMATION REQUEST
Missouri-American Water Company
WR-2022-0303
General Rate Case

Requested From: Brian LaGrand

Date Requested: 12/12/2022

Information Requested:

Has MAWC compared the results of the new version of its class cost of service study model (i.e., the model structure and format provided in this case) with the results of the model using the structure and format from Case No. WR-2017-0285? If so, please provide a detailed explanation of the methods used for the comparison, the results of such a comparison, and all documents and workpapers supporting the comparison. Please provide workpapers in electronic spreadsheet format with all formulas and links intact. If MAWC has not compared the results of the two model structures based on a common set of units of service and revenue requirement, please provide a detailed explanation of why not.

Requested By: Jamie Reifsteck – jreifsteck@chgolaw.com

Information Provided:

MAWC has not compared the results of its class cost of service study model with the results of the model/format used in Case No. WR-2017-0285. The model used in Case No. WR-2017-0285 was provided by an outside firm. Beginning with its last rate case, WR-2020-0344, MAWC has developed an in-house class cost of service study model that it believes provides more information, is more intuitive, and easier to follow.

Responsible Witness: Wes Selinger

DATA INFORMATION REQUEST
Missouri-American Water Company
WR-2022-0303
General Rate Case

Requested From: Brian LaGrand

Date Requested: 12/22/2022

Information Requested:

Please refer to Schedule WES-1, Account Detail tab, page 7 of 9.
a. Please confirm that this page shows $294,652,995 of investment in TD Mains 10 inches to 16 inches. If not confirmed, please provide a detailed explanation supporting the response.
b. Please break out the total investment of $294,652,995 by size of mains included in this category.
c. Please identify the portion of the $294,652,995 investment associated with 16-inch mains.

Requested By: Jamie Reifsteck – jreifsteck@chgolaw.com

Information Provided:

a) The amount listed is the amount shown on the account detail tab of Schedule WES-1 for 10–16-inch transmission mains.
b) Please see the attached file 2022 GRC – MIEC 5-05_Attachment 1 for the percentage of each main size and associated cost. While completing this request the company became aware that certain assets were not placed in the appropriate plant sub-accounts, making the percentages used to allocate mains between transmission and distribution inaccurate. This does not impact the total dollar value of main. The attached file corrects this misplacement, and the Company intends to file a limited update of its COSSs in rebuttal to reflect this change.
c) Please see (b) above.

Responsible Witness: Wes Selinger

DATA INFORMATION REQUEST
Missouri-American Water Company
WR-2022-0303
General Rate Case

Requested From: Brian LaGrand

Date Requested: 12/22/2022

Information Requested:

Please refer to Schedule WES-1, Account Detail tab, page 4 of 9.
a. Please confirm that this page shows $4,707,531 of depreciation expense associated with TD Mains 10 inches to 16 inches. If not confirmed, please provide a detailed explanation supporting the response.
b. Please break out the total depreciation expense of $4,707,531 by size of mains included in this category.
c. Please identify the portion of the $4,707,531 depreciation expense associated with 16-inch mains.

Requested By: Jamie Reifsteck – jreifsteck@chgolaw.com

Information Provided:

a) The amount listed is the amount shown on the account detail tab of Schedule WES-1 for 10-16-inch transmission mains.
b) Please see the Company's response to MIEC Data Request 5-05.
c) Please see (b) above.

Responsible Witness: Wes Selinger

DATA INFORMATION REQUEST
Missouri-American Water Company
WR-2022-0303
General Rate Case

Requested From: Brian LaGrand

Date Requested: 12/22/2022

Information Requested:

Please refer to Schedule WES-2, Account Detail tab, page 7 of 9.
a. Please confirm that this page shows $70,583,540 of investment in TD Mains 10 inches to 16 inches. If not confirmed, please provide a detailed explanation supporting the response.
b. Please break out the total investment of $70,583,540 by size of mains included in this category.
c. Please identify the portion of the $70,583,540 investment associated with 16-inch mains.

Requested By: Jamie Reifsteck – jreifsteck@chgolaw.com

Information Provided:

a) The amount listed is the amount shown on the account detail tab of Schedule WES-2 for 10-16-inch transmission mains.
b) Please see the Company's response to MIEC Data Request 5-05 (b) and the associated attachment.
c) Please see the response to (b) above.

Responsible Witness: Wes Selinger

DATA INFORMATION REQUEST
Missouri-American Water Company
WR-2022-0303
General Rate Case

Requested From: Brian LaGrand

Date Requested: 12/22/2022

Information Requested:

Please refer to Schedule WES-2, Account Detail tab, page 4 of 9.
a. Please confirm that this page shows $1,125,994 of depreciation expense associated with TD Mains 10 inches to 16 inches. If not confirmed, please provide a detailed explanation supporting the response.
b. Please break out the total depreciation expense of $1,125,994 by size of mains included in this category.
c. Please identify the portion of the $1,125,994 depreciation expense associated with 16-inch mains.

Requested By: Jamie Reifsteck – jreifsteck@chgolaw.com

Information Provided:

a) The amount listed is the amount shown on the account detail tab of Schedule WES-2 for 10-16-inch transmission mains.
b) Please see the Company's response to MIEC Data Request 5-05 (b) and the associated attachment.
c) Please see the response to (b) above.

Responsible Witness: Wes Selinger