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APPLICATION OF LIBERTY §  
UTILITIES (WOODMARK SEWER) §  
CORP., LIBERTY UTILITIES (TALL §  
TIMBERS SEWER) CORP., AND §  
LIBERTY UTILITIES (SUB) CORP. §  
FOR A RATE/TARIFF CHANGE §

BEFORE THE PUBLIC UTILITY

COMMISSION OF TEXAS

**LIBERTY UTILITIES' OBJECTIONS TO OPUC'S PREFILED DIRECT  
TESTIMONY AND EXHIBITS AND MOTION TO STRIKE**

COME NOW Liberty Utilities (Woodmark Sewer) Corp., Liberty Utilities (Tall Timbers Sewer) Corp, and Liberty Utilities (Sub) Corp. ("Liberty Utilities") and file these Objections to the Office of Public Utility Counsel's ("OPUC") Prefiled Direct Testimony and Exhibits and Motion to Strike.

**I. SUMMARY OF OBJECTIONS AND MOTION TO STRIKE**

Liberty Utilities requests that certain portions of the direct testimony, attachments, and exhibits of Nelisa Heddin and Anjuli Winkler offered by OPUC be stricken. Portions of OPUC's testimony, attachments, and exhibits either consist of purely legal opinions, are outside the witness's stated expertise, outside the witness's personal knowledge and speculative, not relevant to this case, or, in many instances, and combination of these issues or others. Therefore, the identified testimony, attachments, and exhibits are inadmissible and, if admitted, will prejudice Liberty Utilities' case. Based on the foregoing, Liberty Utilities is compelled to seek the relief described herein.

**II. TESTIMONY AND EXHIBITS TO BE STRICKEN**

**A. Nelisa Heddin**

Liberty Utilities objects to and requests that the following testimony, attachments, and exhibits of Nelisa Heddin offered on behalf of OPUC be stricken.

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<b>Obj.</b>	<b>Testimony, Att., or Exh.</b>	<b>Specific Passage</b>	<b>Basis to Strike</b>
1	Pg 8, Ln 9-13	“Have you ... unjust and unreasonable.”	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The testimony consists of purely legal opinion testimony and the witness does not have the education, experience or training to provide such an opinion.
2	Pg 8, Ln 19 – Pg 9, Ln 4	“With regard to ... the rate base.”	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The witness lacks personal knowledge to offer this testimony. TEX. R. EVID. 602. The testimony includes pure legal opinion testimony and testimony that requires technical expertise. Yet, the witness does not have the education, experience or training to provide this testimony.
3	Pg 9, Ln 5-11	“How does ... denied).”	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The testimony consists of purely legal opinion testimony and the witness does not have the education, experience or training to provide such an opinion.
4	Pg 10, Ln 11-19	“Have you ... No.”	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The testimony is misleading and prejudicial. TEX. R. EVID. 403. The testimony includes purely legal opinion testimony suggesting certain evidence as described was required and not offered on a legal point and the witness does not have the education, experience or training to provide such an opinion.

<b>Obj.</b>	<b>Testimony, Att., or Exh.</b>	<b>Specific Passage</b>	<b>Basis to Strike</b>
5	Pg 13, Ln 1-6	“Are there any ... of the Water Code.”	This testimony consists of inadmissible hearsay. TEX. R. EVID. 801. The witness lacks personal knowledge to offer this testimony. TEX. R. EVID. 602. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402.
6	Pg 13, Ln 11 – Pg 15, Ln 12	“Do you have ... additional capacity.”	This testimony consists of inadmissible hearsay. TEX. R. EVID. 801. The witness lacks personal knowledge to offer this testimony. TEX. R. EVID. 602. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony includes pure legal opinion testimony and testimony that requires technical expertise. Yet, the witness does not have the education, experience or training to provide this testimony.
7	Pg 15, Ln 13 – Pg 16, Ln 5	“Do you have ... and in 2013.”	This testimony consists of inadmissible hearsay. TEX. R. EVID. 801. The witness lacks personal knowledge to offer this testimony. TEX. R. EVID. 602. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony includes pure legal opinion testimony and testimony that requires technical expertise. Yet, the witness does not have the education, experience or training to provide this testimony.
8	Pg 16, Ln 11-17	“Why not ... seeking such information.”	The witness lacks personal knowledge to offer this testimony and it is speculation. TEX. R. EVID. 602.
9	Pg 17, Ln 21 – Pg 18, Ln 4	“Additionally, the Applicant ... or major amendment.”	The witness lacks personal knowledge to offer this testimony and it is speculation. TEX. R. EVID. 602.

<b>Obj.</b>	<b>Testimony, Att., or Exh.</b>	<b>Specific Passage</b>	<b>Basis to Strike</b>
10	Pg 18, Lns 5-16	“What can you conclude ... the Woodmark plant.”	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The testimony requires expertise that this witness does not have. The witness testifies that she is an accountant with training in economics. She has no experience or training in engineering or utility plant operation.
11	Pg 18, Lns 17-19	“What would have ... did not do so.”	The witness lacks personal knowledge to offer this testimony and it is speculation. TEX. R. EVID. 602. This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The testimony requires expertise that this witness does not have. The witness testifies that she is an accountant with training in economics. She has no experience or training in engineering or utility plant operation.
12	Pg 19, Lns 1-13	“Did Liberty contact ... failed to do so.”	The witness lacks personal knowledge to offer this testimony and it is speculation. TEX. R. EVID. 602. This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The testimony requires expertise that this witness does not have. The witness testifies that she is an accountant with training in economics. She has no experience or training in engineering or utility plant operation.
13	Pg 20, Lns 7-9	“It is my understanding ... was well underway.”	The witness lacks personal knowledge to offer this testimony. TEX. R. EVID. 602.

<b>Obj.</b>	<b>Testimony, Att., or Exh.</b>	<b>Specific Passage</b>	<b>Basis to Strike</b>
14	Pg 20, Lns 10-19	“Would a prudent manager ... pursued this alternative.”	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The testimony requires expertise that this witness does not have. The witness testifies that she is an accountant with training in economics. She has no experience or training in engineering or utility plant operation. The testimony also includes pure legal opinion testimony which the witness is not qualified to provide.
15	Pg 22, Ln 14 – 17	“Do you believe . . . to be reasonable.”	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony consists of purely legal opinion testimony and the witness does not have the education, experience or training to provide such an opinion.
16	Pg 22, Ln 17 – Pg 23, Ln 3	“Liberty had a viable ... providing service.”	The witness lacks personal knowledge to offer this testimony and it is speculation. TEX. R. EVID. 602. This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The testimony requires expertise that this witness does not have. The witness testifies that she is an accountant with training in economics. She has no experience or training in engineering or utility plant operation.
17	Pg 23, Ln 4 – Pg 24, Ln 9, Exh. NH-2 Exh. NH-3	“Do you recommend ... Tall Timbers System.”	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The testimony requires expertise that this witness does not have. The witness testifies that she is an accountant with training in economics. She has no experience or training in engineering or utility plant operation. The testimony also includes pure legal opinion testimony which the witness is not qualified to provide. There are both legal and engineering determinations underlying the

<b>Obj.</b>	<b>Testimony, Att., or Exh.</b>	<b>Specific Passage</b>	<b>Basis to Strike</b>
			proposed adjustments reflected in the identified testimony and exhibits, but the witness is not qualified to make those determinations or proposed adjustments.
18	Pg 26, Ln 18 – Pg 28, Ln 2  Exh. NH-4 Exh. NH-5	“Please explain how ... for capitalization.”	The witness lacks personal knowledge to offer this testimony and it is speculation. TEX. R. EVID. 602. The witness has no knowledge of the actual work performed during the alleged “repairs.” She is relying solely upon a collateral notation that may or may not have been correct. Further, the witness has mischaracterized some of the referenced notations which specifically reflect upgrades and this is misleading.
19	Pg 28, Ln 8-9	“This work is ... rather than capitalized.”	The witness lacks personal knowledge to offer this testimony. TEX. R. EVID. 602. This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The testimony requires expertise that this witness does not have. The witness testifies that she is an accountant with training in economics. She has no experience or training in engineering or utility plant operation.
20	Pg 29, Ln 20 – Pg 30, Ln 2	“It is the ... did not meet its burden.”	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony consists of purely legal opinion testimony and the witness does not have the education, experience or training to provide such an opinion.
21	Pg 33, Ln 8 – 9	“As the burden of proof ... this burden,”	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony consists of purely legal opinion testimony and the witness does not have the education, experience or training to provide such an opinion.
22	Pg 34, Ln 17-18	“Absent ... just and reasonable.”	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony consists of purely legal

Obj.	Testimony, Att., or Exh.	Specific Passage	Basis to Strike
			opinion testimony and the witness does not have the education, experience or training to provide such an opinion.
23	Pg 35, Ln 4-6	"As the utility ... burden of proof."	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony consists of purely legal opinion testimony and the witness does not have the education, experience or training to provide such an opinion.
24	Pg 37, Ln 5-7	"Moreover, the ... therefore be denied."	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony consists of purely legal opinion testimony and the witness does not have the education, experience or training to provide such an opinion.
25	Pg 37, Ln 15 – Pg 41, Ln 2 (Including Tables 1 and 2)	"Please summarize the ... amount of \$1,079,380."	<p>This portion of the witness's testimony includes a summary of inadmissible evidence and conclusions discussed elsewhere in the witness's testimony and exhibits. This summary testimony is objectionable on the same grounds as the testimony and exhibits it summarizes, as asserted elsewhere in these objections, on the following grounds:</p> <p>Lack of personal knowledge and speculation. TEX. R. EVID. 602;</p> <p>Improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703;</p> <p>Lack of relevance. TEX. R. EVID. 401 and 402.</p> <p>The testimony and summaries require expertise that this witness does not have. The witness testifies that she is an accountant with training in economics. She has no experience or training in engineering or utility plant operation. The witness is also not qualified to offer legal opinions.</p>



<b>Obj.</b>	<b>Testimony, Att., or Exh.</b>	<b>Specific Passage</b>	<b>Basis to Strike</b>
26	Pg 41, Ln 4 – Pg 44, Ln 6 (Including Tables 3 and 4)	“Please summarize the adjustments ... for the Woodmark System.”	<p>This portion of the witness’s testimony includes a summary of inadmissible evidence and conclusions discussed elsewhere in the witness’s testimony and exhibits. This summary testimony is objectionable on the same grounds as the testimony and exhibits it summarizes, as asserted elsewhere in these objections, on the following grounds:</p> <p>Lack of personal knowledge and speculation. TEX. R. EVID. 602;</p> <p>Improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703;</p> <p>Lack of relevance. TEX. R. EVID. 401 and 402.</p> <p>The testimony and summaries require expertise that this witness does not have. The witness testifies that she is an accountant with training in economics. She has no experience or training in engineering or utility plant operation. The witness is also not qualified to offer legal opinions.</p>
27	Pg 46, Ln 21 – Pg 47, Ln 16	“Are you aware ... they have not.”	<p>This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony also lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The testimony consists of purely legal opinion testimony and the witness does not have the education, experience or training to provide such an opinion. Further, it appears the witness is trying to improperly use a higher standard of proof for her recommendations beyond that required by the Texas Water Code or applicable Commission rules for water and sewer utilities, which is misleading and prejudicial. TEX. R. EVID. 403.</p>

<b>Obj.</b>	<b>Testimony, Att., or Exh.</b>	<b>Specific Passage</b>	<b>Basis to Strike</b>
28	Pg 49, Ln 3-14	"Have you be ... in the revenue requirements."	The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The testimony is irrelevant because the witness does not identify in any manner "expenses that are not allowed to be included for ratemaking."
29	Pg 49, Ln 22	"Moreover, Liberty ... or necessary."	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The witness testifies that she is an accountant with training in economics. She has not shown that she has any expertise in the operations of a public utility but is merely an accountant versed in recording expenditures. Moreover, to the extent this statement is offered as a legal opinion, she is not qualified to render that either.
30	Pg 50, Ln 3-5	"In order for ... items in question."	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony consists of purely legal opinion testimony and the witness does not have the education, experience or training to provide such an opinion.
31	Pg 52, Ln 5-17	"As long as ... erroneously determined."	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony consists of purely legal opinion testimony and the witness does not have the education, experience or training to provide such an opinion.
32	Pg 53, Ln 1-13	"What is you ... have described above."	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony consists of purely legal opinion testimony and the witness does not have the education, experience or training to provide such an opinion.
33	Pg 53, Ln 15 – Pg 54, Ln 6 Table 6	"Please outline ... return." Table 6	This portion of the witness's testimony includes a summary of inadmissible evidence and conclusions discussed elsewhere in the witness's testimony and exhibits. This summary testimony

<b>Obj.</b>	<b>Testimony, Att., or Exh.</b>	<b>Specific Passage</b>	<b>Basis to Strike</b>
	Table 7	Table 7	<p>is objectionable on the same grounds as the testimony and exhibits it summarizes, as asserted elsewhere in these objections, on the following grounds:</p> <p>Lack of personal knowledge and speculation. TEX. R. EVID. 602;</p> <p>Improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703;</p> <p>Lack of relevance. TEX. R. EVID. 401 and 402.</p> <p>The testimony and summaries require expertise that this witness does not have. The witness testifies that she is an accountant with training in economics. She has no experience or training in engineering or utility plant operation. The witness is also not qualified to offer legal opinions.</p>
34	Pg 55, Ln 6-7	“As the decision . . . entirely.”	<p>The witness lacks personal knowledge to offer this testimony. TEX. R. EVID. 602. This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The testimony requires expertise that this witness does not have. The witness testifies that she is an accountant with training in economics. She has no experience or training in engineering or utility plant operation. Also, to the extent this testimony is offered as a legal opinion, the witness is similarly unqualified.</p>
35	Pg 55, Ln 18 – Pg 56, Ln 10	“Do you believe . . . ratios.”	<p>This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The question calls for a legal opinion in response and the witness does not have the education, experience or training to provide such an opinion.</p>
36	Pg 59, Ln 19 – Pg 60, Ln 3	“Has Liberty met . . . classes.”	<p>This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The question calls for a legal opinion</p>

<b>Obj.</b>	<b>Testimony, Att., or Exh.</b>	<b>Specific Passage</b>	<b>Basis to Strike</b>
			in response and the testimony consists of purely legal opinion testimony that the witness does not have the education, experience or training to provide.

**B. Anjali Winkler**

Liberty Utilities objects to and requests that the following testimony of Anjali Winkler offered on behalf of OPUC be stricken.

<b>Obj.</b>	<b>Testimony, Att., or Exh.</b>	<b>Specific Passage</b>	<b>Basis to Strike</b>
1	Pg 6, Ln 11 – Pg 9, Ln 2	“Please explain . . . factors.”	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony lacks relevance and is inadmissible. TEX. R. EVID. 401 and 402. The testimony consists of purely legal opinion testimony and the witness does not have the education, experience or training to provide such an opinion. Further, there is improper discussion of a proposal for decision in a non-final pending case offered as Commission policy, which is not only improper legal opinion testimony, but is prejudicial and misleading. TEX. R. EVID. 403.
2	Pg 11, Ln 10-13	“In Docket No. . . . unquestioned.”	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony consists of purely legal opinion testimony and the witness does not have the education, experience or training to provide such an opinion.
3	Pg 21, Ln 10-11	“which is . . . Bluefield.”	This is improper lay witness opinion testimony offered as that of an expert. TEX. R. EVID. 701, 702, 703. The testimony consists of purely legal opinion testimony and the witness does not have the education, experience or training to provide such an opinion.

### III. ARGUMENT

#### A. OPUC's Direct Testimony, Attachments, and Exhibits Regarding Prudence of Investments and Related Rate Base Adjustments Should be Stricken (Hedding Objections 1-17, 25-26, and 33-34).

OPUC's testimony and exhibits advocating for substantial reductions to Liberty Utilities' rate base and elimination of its requested second step rates because of alleged "prudence" issues with respect to plant investments should be stricken. Rule 702 of the Texas Rules of Evidence states:

If scientific, technical, or other specialized knowledge will assist the trier of fact to understand the evidence or to determine a fact in issue, a witness qualified as an expert by knowledge, skill, experience, training, or education may testify thereto in the form of an opinion.<sup>1</sup>

The witness must be qualified to give an expert opinion "by knowledge, skill, experience, training, or education." In deciding if a witness is qualified as an expert, courts must ensure that those who purport to be experts have expertise in the actual subject they are offering an opinion about.<sup>2</sup> Texas case law counsels that a witness with general experience in a particular field of expertise is not necessarily qualified to discuss every matter that might be included in that field. "Trial courts must ensure that those who purport to be experts truly have expertise concerning the actual subject about which they are offering an opinion."<sup>3</sup> In the face of proper challenge, an expert must be proved to have qualification in the specific issue before the court.<sup>4</sup> Once a party objects to an

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<sup>1</sup> TEX. R. EVID. 702; *Whirlpool Corp. v. Camacho*, 298 S.W.3d 631, 637 (Tex. 2009).

<sup>2</sup> *Cooper Tire & Rubber Co. v. Mendez*, 204 S.W.3d 797, 800 (Tex. 2006) (applying TEX. R. EVID. 702).

<sup>3</sup> *Gammill v. Jack Williams Chevrolet*, 972 S.W.2d 713, 719 (Tex. 1998) ("Just as not every physician is qualified to testify as an expert in every medical malpractice case, not every mechanical engineer is qualified to testify as an expert in every products liability case.").

<sup>4</sup> *In the Interest of M.D.S.*, 1 S.W.3d 190, 203 (Tex. App. Amarillo 1999) (citing *Gammill v. Jack Williams Chevrolet*, 972 S.W.2d 713, 719-20 (Tex. 1998) (jet fighter engineer not qualified to give expert testimony on automobile seat belt design)).

expert's testimony, the party sponsoring the expert bears the burden of responding to each objection and showing that the testimony is admissible by a preponderance of the evidence.<sup>5</sup>

OPUC cannot meet this burden here. In OPUC's offered direct testimony, Ms. Heddin testifies that she is an accountant with training in economics. She has no experience or training in engineering or utility plant operation. Without same, her testimony based on technical decision-making issues becomes no more than a lay witness opinion not relevant to this proceeding. In several instances, Ms. Heddin adds legal opinions for which she is similarly not qualified to provide. Her testimony also includes statements which are speculative and for which she has no personal knowledge in terms of Tyler's suggested wholesale purchased capacity option. Her testimony improperly suggests that Applicants had an obligation to contract with a known neighboring retail public utility competitor that has sought to take its service area through a variety of means over the years. This testimony cannot be relevant or helpful to deciding the rate base for Applicants' used and useful plant claimed through their application for ratemaking purposes here.

For these reasons, all OPUC's testimony and exhibits advocating for reductions to Liberty Utilities' rate base because of alleged "prudence" issues found throughout the testimony of Ms. Heddin should be stricken. Further, attachments and exhibits that are based on this same testimony should similarly be stricken.

**B. Purely Legal Opinions Should be Stricken (Heddin Objections 20-27, 29-33, 35-36; Winker Objections 1-3).**

Many statements within both the direct testimony of Ms. Heddin and Ms. Winker consist of purely legal opinions which they are not qualified to make and objectionable on similar grounds to that discussed above.<sup>6</sup> This testimony constitutes no more than lay opinion and is not helpful

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<sup>5</sup> *E.I. du Pont de Nemours & Co. v. Robinson*, 923 S.W.2d 549, 557 (Tex. 1995).

<sup>6</sup> TEX. R. EVID. 701, 702, and 703

to the trier of fact. It is not relevant, and, in some instances, this testimony becomes prejudicial and misleading because it is wrong or unreliable. This testimony must be stricken.

**C. Capitalized Expense Testimony Should be Stricken (Heddin Objections 18-19)**

The testimony at issue in Heddin Objection Nos. 18-19 relates to opinions about whether or not certain expenses should have been capitalized or expensed. Her opinions are based on technical or operational grounds. However, Ms. Heddin is not qualified to offer these types of opinions as she has no experience with engineering or utility plant operation. Further, she lacks personal knowledge upon which to base the assumptions expressed and mischaracterizes some of the notations discussed which is misleading. Thus, the testimony lacks relevance and is inadmissible. This testimony must be stricken.

**D. Certain Expense Testimony Should be Stricken (Heddin Objection 28)**

The testimony at issue in Heddin Objection 28 discusses expenses “that are not allowed to be included for rate-making purposes,” but she does not state specifically what expenses she has in mind. Liberty Utilities has provided thousands of pages of documents in discovery, but Ms. Heddin fails to articulate precisely what she thinks is missing. Thus, this testimony lacks relevance. Ms. Heddin is building a straw house just to knock it down and this testimony must be stricken.

**E. Operations Expenses Testimony Should be Stricken (Heddin Objection 29)**

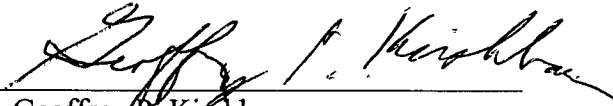
The testimony at issue in Heddin Objection 29 discusses the reasonableness or necessity of operations expenses. In addition to offering what appears to be a legal opinion, Ms. Heddin does not have training or experience in utility operations. Therefore, she is not qualified to offer this opinion and it must be stricken.

#### IV. CONCLUSION

For the reasons set out above, Liberty Utilities requests that the above-noted portions of OPUC's witness Nelisa Heddin's testimony, attachments, and exhibits and portions of OPUC's witness Anjuli Winkler's testimony specified in these Objections and Motion to Strike be stricken. Should the ALJs admit any of the specified testimony subject to these Objections, Liberty Utilities request that the ALJs accord such testimony, attachments, and exhibits the appropriate weight.

Respectfully submitted,

By: \_\_\_\_\_

  
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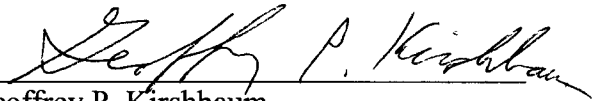
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**ATTORNEYS FOR LIBERTY UTILITIES  
(TALL TIMBERS SEWER) CORP., LIBERTY  
UTILITIES (WOODMARK SEWER) CORP.,  
AND LIBERTY UTILITIES (SUB) CORP.**



### **CERTIFICATE OF SERVICE**

I certify that a copy of this document will be served on all parties of record on May 30, 2017 in accordance with P.U.C. Procedural Rule 22.74.

  
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Geoffrey P. Kirshbaum