

MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT

COST OF SERVICE

REVENUE REQUIREMENT

APPENDIX 1

Staff Credentials

PSC Exhibit No. 14
Date 9/8/14 Reporter SJP
File No. _____

LIBERTY UTILITIES (MIDSTAES NATURAL GAS) CORP.
d/b/a LIBERTY UTILITIES

CASE NO. GR-2014-0152

Jefferson City, Missouri
June 2014

APPENDIX 1

STAFF CREDENTIALS

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KOFI A. BOATENG

EDUCATIONAL BACKGROUND AND EXPERIENCE

In May 2004, I received a Master's of Business Administration (MBA) degree with emphasis in Accounting from Lincoln University in Jefferson City, Missouri. I graduated from Ho Polytechnic, Ghana in September 2000, and received a Higher National Diploma (HND) in Accountancy. I commenced employment with the Missouri Public Service Commission Staff (Staff) in my current position of Utility Regulatory Auditor in September of 2004. Prior to employment with the Commission, I worked with the Missouri Department of Revenue, Scholastic Group, Inc., ACS-BPS (Ghana) Limited, and the Controller & Accountant General's Department, Ghana.

I am a Certified Public Accountant (CPA) licensed in the state of Missouri. I also hold Certified Internal Auditor (CIA), and Certified Fraud Examiner (CFE) designations. I am a member of the American Institute of Certified Public Accountants (AICPA), Missouri Society of Certified Public Accountants (MSCPA), The Institute of Internal Auditors (The IIA), and the Association of Certified Fraud Examiners (ACFE).

I have actively participated and assisted with audits and examinations of the books and records of utility companies operating under the Commission's jurisdiction within the state of Missouri in both formal and informal rate cases. I have also filed and given testimony before the Missouri Public Service Commission.

CASE PROCEEDING PARTICIPATION

KOFI A. BOATENG

PARTICIPATION		
COMPANY	CASE NO.	FILING TYPE/ISSUES
Peaceful Valley Service Company	SR-2014-0153 WR-2014-0154	Issues: Water Availability Charge; Tap on/Connection Fees; Electricity Expense; Outside Services; System Repairs & Maintenance; Property & Liability Insurance; Property Taxes; Income Taxes. Submitted Staff Memo. Still Pending
Lincoln County Sewer & Water, LLC	SR-2013-0321 WR-2013-0322	Staff Cost of Service Report (Surrebuttal & Evidentiary Hearing) Issues: Chemical Expense; Electricity Expense; Outside Services; Testing Expense; Telephone & Internet Expense; Office Building Expense
Laclede Gas Company/Missouri Gas Energy (MGE)	GM-2013-0254	Acquisition Case (Stipulated)
Laclede Gas Company	GR-2013-0171	Issues: Prepaid Pension Asset; OPEB; Incentive Compensation, Pension & OPEB Expense; SERP. (No Staff Cost of Service Report or Testimony filed)
Cedar Green Land Acquisition, LLC	WA-2013-0117	Certificate of Convenience and Necessity (CCN) application – Staff Memo. Stipulation & Agreement.
Union Electric Company d/b/a Ameren Missouri	ER-2012-0166	Staff Cost of Service Report (Direct, Rebuttal, & Surrebuttal): Maryland Height Energy Ctr. Plant; Entergy Case – Legal Fees & Refunds; Leases; Injuries & Damages; Insurance Expense; SO ₂ Tracker Adj.; Corporate Allocation; Storm Costs-Annualization & Amortization; Cash Working Capital (CWC)
Atmos Energy Corporation/Liberty Energy (Midstates) Corporation	GM-2012-0037	Acquisition Case
Union Electric Company d/b/a Ameren Missouri	ER-2011-0028	Staff Cost of Service Report (Direct & Rebuttal): Electric Revenue (Customer Growth), MISO Day Revenues & Expenses; Gross Receipt Taxes (GRT); Pension & OPEB Trackers & Expenses; Uncollectible Accounts, FAC Elimination; and Unbilled Revenues (All Stipulated)

CASE PROCEEDING PARTICIPATION

KOFI A. BOATENG

PARTICIPATION		
COMPANY	CASE NO.	FILING TYPE/ISSUES
Union Electric Company d/b/a AmerenUE	GR-2010-0363	Direct Report: Gas Revenues (growth), Other Revenues, Pension & OPEB Expense, Incentive Compensation, Gross Receipt Taxes, Unbilled Revenues
KMB Utility Corporation	SR-2010-0345 WR-2010-0346	Staff Memorandum/ Expenses
Union Electric Company d/b/a AmerenUE	GO-2010-0257	Staff Recommendation: Infrastructure System Replacement Surcharge (ISRS) Application
Union Electric Company d/b/a AmerenUE	ER-2010-0036	Direct Report: Electric Revenues (growth), Other Revenues – MISO related Revenues and Expenses, Bad Debt, Pension & OPEB, Incentive Compensation
Kansas City Power & Light Company	ER-2009-0089	Direct Report: Electric Revenues (growth), Other Revenues, Bad Debt Expense, Forfeited Discount, Gross Receipt Taxes, Electronic Card Acceptance Program, Fly Ash Sales
KCP&L Greater Missouri Operation Company – MPS & L&P	ER-2009-0090	Direct Report: Electric Revenues (growth), Other Revenues, Bad Debt Expense, Forfeited Discount, Gross Receipt Taxes, Electronic Card Acceptance Program, Inter-Company Off-System Sales Revenue and Off-System Fuel & Purchased Power
Missouri-American Water Company	WR-2008-0311	Testimony: Revenues, Gross Receipt Taxes, Bad Debt Expense, Chemical Expense, Uncountable-For-Water
Gladlo Water & Sewer Company	WR-2009-0418 SR-2009-0419	Staff Memorandum
Missouri Gas Utility	GR-2008-0060	Testimony: Materials & Supplies, Gas Inventory, Prepayments, Customer Deposits, Payroll, Advertising, Property Taxes, Rate Case Expense.
Roy-L Utilities, Inc.	QS-2008-0001 QW-2008-0002	Staff Memorandum

CASE PROCEEDING PARTICIPATION

KOFI A. BOATENG

PARTICIPATION		
COMPANY	CASE NO.	FILING TYPE/ISSUES
Laclede Gas Company	GR-2007-0208	Testimony: Customer Deposits, Payroll & Payroll Taxes, Incentive Compensation, Dues & Donations, Miscellaneous Expenses, Lobbying, Equity Plan, Directors' Fees, and Customer Deposit Interest
Bilyeu Water Co. LLC	WA-2007-0270	Certificate Case: No Staff Memorandum
Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Testimony: Materials and Supplies, Prepayments, Customer Deposits, Advertising, Dues & Donations, Postage, PSC Assessment, Rate Case Expense, Customer Deposit Interest Expense
Gladlo Water & Sewer Company	QS-2007-0001 QW-2007-0002	Staff Memorandum (Case Still Pending)
Algonquin Water Resources of Missouri, LLC	WR-2006-0425	Testimony: Revenues, Electric Expense, Office Rents, Postage, Telephone Expense, Rate Case Expense
The Empire District Electric Company	ER-2006-0315	Testimony: Plant and Depreciation, Reserve, Cash Working Capital, Property Taxes, Advertising, Dues and Donations, Outside Services, Banking Fees, Promotional Giveaways, Transmission Billing Adjustment, Maintenance
New Florence Telephone Company	TC-2006-184	Stipulation and Agreement
Cedar Green Land Acquisition, LLC	WA-2013-0117 SA-2013-0354	Certificate Case (Still Pending)
Suburban Water and Sewer Company	WR-2005-0455	Staff Memorandum
Noel Water Company, Inc.	WR-2005-0452	Staff Memorandum
Aquila, Inc., d/b/a Aquila Networks-L&P	HR-2005-0450	Testimony: Materials and Supplies, Prepayments, Customer Deposits, Customer Deposits Interests, Customer Advances, PSC Assessments, Rate Case Expense
Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Testimony: Materials and Supplies, Prepayments, PSC Assessments, Rate Case Expense

CASE PROCEEDING PARTICIPATION

KOFI A. BOATENG

PARTICIPATION		
COMPANY	CASE NO.	FILING TYPE/ISSUES
Public Service Commission of the State of Missouri v. Cass County Telephone Company Limited Partnership	TC-2005-0357	Stipulation and Agreement
Southtown Utilities, Inc.	WA-2005-0268	Staff Memorandum
Aqua Missouri Company, Inc. (Water and Sewer)	QS-2005-0008 QW-2005-0009 QS-2005-0010 QW-2005-0011	Staff Memorandum

KORY BOUSTEAD

Present Position

I am currently employed as a Rate & Tariff Examiner II with the Energy Rate Design & Tariffs Unit within the Tariff, Safety, Economic & Engineering Analysis Department of the Missouri Public Service Commission (Commission). The Rate Design & Tariffs Unit participates and makes recommendations on tariff filings and various case filings at the Commission; such as, rate, complaint, applications, territorial agreements, sales and merger cases. We also perform and provide technical support on the issues of rate design, class-cost-of-service studies and weather normalizations.

Educational and Employment Background and Credentials

In December 2008, I earned a Bachelor of Science degree in Business Administration with an emphasis in Marketing from Columbia College. I went on to earn a Master of Business Administration, in Business Administration and Management from William Woods University in 2001.

I have been employed at the Missouri Public Service Commission as a Rate & Tariff Examiner II since July 2012. Prior to joining the Commission, beginning in 2002, I was employed with Ameren Missouri as a Customer Service Representative in the Jefferson City Call Center. In this role, I was responsible for answering customer inquiries and requests through the call center including establishment of new and transfer accounts. I effectively managed customer complaints, resolving billing issues, and handling trouble calls. I was responsible for establishing payment agreements, advising customers regarding collection procedures and responsible for maintaining personal telephone statistics and call volume in excess of company average. Prior to my employment with Ameren Missouri I worked for different Jefferson City companies in the fields of advertising and wireless phone service.

List of Previous Testimony Filed

Kory Boustead

Date Filed	Issue	Case Number	Case Name
05/30/2014	Low Income Weatherization Programs, Energy Efficiency, Service Line Extension	GR-2014-0086	Summit Natural Gas of Missouri, Inc.

KIM COX

Education and Employment Background and Credentials

I attended Central Missouri State University at Warrensburg, Missouri. In May 1996, I received a Bachelor of Science degree.

I am currently employed as a Utility Policy Analyst II with the Energy Rate Design & Tariffs Unit within the Tariff, Safety, Economic & Engineering Analysis Department of the Missouri Public Service Commission (Commission). I have been employed by the Commission since July, 2009. From July 2009 to June 2013, I worked in the Tariffs/Rate Design Section of the Energy Unit as a Rate and Tariff Examiner III, where my duties consisted of analyzing applications, reviewing tariffs and making recommendations based upon those evaluations. On June 16, 2014, I assumed my current position as Utility Policy Analyst II within the same Section, where my duties consist of coordinating highly complex activities, analyzing applications, reviewing tariffs, and making recommendations based upon my evaluations. Prior to joining the Commission, I held the position of a Quality Assurance Analyst in the regulatory field for ten years.

KIM COX

Summary of Case Involvement

	Company	Issue	Type of Filing
GR-2009-0434	The Empire District Gas Company	Weather Normalized Sales and Coincident-Peak Day Demand	Staff Report
GR-2010-0171	Laclede Gas Company	Weather Normalized Sales, Blocks and Coincident-Peak Day Demand	Staff Report
GR-2010-0171	Laclede Gas Company	Weather Normalized Sales	Rebuttal
GR-2010-0363	Union Electric d/b/a Ameren UE	Weather Normalized Sales, Blocks and Coincident-Peak Day Demand	Staff Report
GR-2010-0347	Southern Missouri Natural Gas	Weather Normalized Sales	Staff Report

	Company	Issue	Type of Filing
GR-2010-0192	Atmos	Weather Normalized Sales and Coincident-Peak Day Demand	Staff Report
HR-2011-0241	Veolia	Weather Normalized Sales	Staff Report
ER-2012-0175	KCP&L and GMO	L&P Weather Normalization and Annualization	Staff Report
GR-2014-0007 Coordinated	Missouri Gas Energy	Direct COS sponsor of Weather, Weather Normalization and Large Volume Customer Revenue Adjustment	Direct Testimony
GR-2014-0007 Coordinated	Missouri Gas Energy	Direct CCOS sponsor of Rate Design, Miscellaneous Tariff Issues, School Transportation Capacity, Gas Supply Incentive Plan and Staff's CCOS	Direct Testimony

Lisa M. Ferguson

Present Position:

I am a Utility Regulatory Auditor IV, Auditing Unit, Utility Services Department, Regulatory Review Division of the Missouri Public Service Commission. As a Utility Regulatory Auditor, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions that are supported by workpapers and written testimony.

Educational Credentials and Work Experience:

I have an Associate of Science degree from Moberly Area Community College, a Bachelor's of Science degree in Accounting from Truman State University, and a Master's degree in Accounting from Truman State University. I have been employed by the Missouri Public Service Commission since June 2008. Prior to joining the Commission, I worked in several departments, primarily Customer Service and as an accounting assistant, for Hy-Vee Food and Drug from July 1998 to May 2002. I was also employed by Kelly L. Lovekamp as a legal office assistant during 2001. From June 2002 to May 2008, I was employed as a support staff for Chariton Valley Association. My duties included support of daily living activities for people with disabilities.

Past Rate Case Proceedings:

Terre Du Lac Utility Co.	WR-2014-0104 SR-2014-0105	Revenues, Uncollectibles, Water Loss Adjustment
Laclede Gas Co.	GR-2013-0171	Revenue, Energy Wise and Insulation Revenues and Ratebase, Gas Costs, Gross Receipts Tax, ISRS Revenue, OSS and Capacity Release, Postage Expense, Unbilled Revenues, Uncollectibles
Lincoln County Water & Sewer	SR-2013-0321	Revenues, Bank Fees, Billing Expense, DNR Fees, Office Supplies, Postage Expense, PSC Assessment, SOS Fees, Uncollectibles
Gladlo Water and Sewer Co.	SR-2013-0258 WR-2013-0259	Informal Rate Case – All Issues
Missouri American	SO-2013-0260	Asset Purchased Case; Missouri American Acquisition of Meramec Sewer Co; Rate Base Determination
Ameren Missouri	EO-2013-0044	Asset Sale Case
Meramec Sewer Co	SR-2012-0309	Rate Base, Revenues, Uncollectibles

Ameren Missouri (ELEC)	ER-2012-0166	<p>Advertising, AMS Allocations, Capitalized O&M Depreciation, Distribution Training, Employee Benefits other than Pensions, Environmental Expense, Incentive Compensation, Legal Expense, Name Change/Branding Expense, Payroll, Payroll Taxes, Production Training Expense, Severance, Underground Training Expense, VSE/ISP Amortization</p> <p>EMS Accounting Schedules</p> <p>Filed Direct and Surrebuttal Testimony</p> <p>Deposed on Severance and Advertising</p> <p>Testified on Severance</p>
Missouri American	SO-2012-0091	<p>Asset Purchased Case; Missouri American Acquisition of Meramec Sewer Co; Rate Base Determination</p>
House Springs Sewer Co.	SR-2011-0274	<p>Revenues, Billing Supplies Expense, Bank Fees, Dues & Donations, Outside Services, Miscellaneous Expense, Rent Expense, Postage Expense, PSC Assessment, Rate Case Expense, Secretary of State Fees, EMS Accounting Schedules</p>
Missouri American	WO-2011-0106	<p>ISRS Filing; Extending data to Effective Date; Retirements; Deferred Taxes; Accumulated Depreciation</p>

Ameren Missouri (ELEC)	ER-2011-0028	<p>EMS Runs, Capitalized O&M Depreciation, Dues & Donations, 900 Account analysis, Property Taxes, Other Rate Base Items, Corporate Franchise Taxes, CWC, Plant and Reserve, PSC Assessment, Rate Case Expense, Advertising, Interest on Customer Deposits, Outside Contractors/Services, Allocations</p> <p>Reconciliation</p> <p>Filed Direct and Surrebuttal Testimony</p> <p>Deposed on Advertising</p> <p>Testified on Property Tax</p>
AmerenUE (GAS)	GR-2010-0363	<p>EMS Runs, Capitalized O&M Depreciation, Dues & Donations, 900 Account analysis, Property Taxes, Other Rate Base Items, Corporate Franchise Taxes, CWC, Plant and Reserve, PSC Assessment, Rate Case Expense, Advertising, Interest on Customer Deposits, Outside Contractors/Services</p> <p>Reconciliation</p> <p>Filed Direct Testimony</p>
KMB Utility Corporation	WR-2010-0345 & SR-2010-0346	<p>Revenues, Late Fees, Electric Bills, Lost Water Adjustment, Uncollectibles, Master meter reads</p> <p>Filed Staff Recommendation</p>

Ameren UE (ELEC)	ER-2010-0036	Advertising, Capitalized O&M Depreciation, Dues & Donations, 900 Account Analysis, Property Taxes, Other Rate Base Items, Corp. Franchise Taxes, Leases, CWC, Plant, Depreciation/ Reserve, PSC Assessment, Rate Case Expense, Interest on Customer Deposits, Insurance Expenses, Accounting Runs, Injuries and Damages Reconciliation Filed Direct and Surrebuttal Testimony
Peaceful Valley	SR-2009-0146 WR-2009-0145	Informal Small Water and Sewer Request for Rate Increase
Cannon Home Association	SR-2009-0144	Informal Small Water Request for Rate Increase
Atmos Energy	GO-2009-0046	Assisted on ISRS Filing; Extending data to Effective Date; Retirements; Deferred Taxes; Accumulated Depreciation; Removal of Meters
Ameren UE (GAS)	GT-2009-0038	Assisted on ISRS Filing; Extending data to Effective Date; Additions/Retirements; Deferred Taxes; Accumulated Depreciation
Laclede Gas Company	GO-2009-0029	Assisted on Abandonment Case – Recommendation Submission
Mill Creek	SR-2005-0116	Quarterly Reviews; Procedural Schedule; A/P Billing Calendar; Conference Calls; Discussion Notes; Revenues

LISA K. HANNEKEN

UTILITY REGULATORY AUDITOR V
UTILITY SERVICES DEPARTMENT
AUDITING UNIT

Beginning in 2001, I have been employed by the Missouri Public Service Commission for 13 years. In that time, the scale of my duties have ranged from the direct examinations of accounting books, spreadsheets, records, and general operations up to full audit engagement directing and scheduling for utility companies operating within the State of Missouri. I have also conducted numerous audits of small water and sewer companies as defined under the Commission's informal rate case proceedings. Prior to working at the Commission, between 1989 and 2001, I held other positions that magnified my accounting and auditing experience: an auditing internship with the Internal Revenue Service, accounting manager for Bucklick Creek, Inc., and bookkeeper at Rinderer's Union Drug.

In July 2001, I earned a Bachelor of Science degree in Accounting, graduating with Honors, from Webster University. I also earned a Masters in Business Administration with an emphasis in Accounting from Maryville University in December of 2006.

COMPANY	CASE NO.	ISSUES
Peaceful Valley Service Company	SR-2014-0153 WR-2014-0154	<u>Informal Rate Case</u> – Supervision
Laclede Gas Company	GO-2014-0212	<u>ISRS filing</u> – Supervision
AmerenMissouri	GO-2014-0015	<u>ISRS filing</u> – Supervision
Liberty Utilites	GO-2014-0006	<u>ISRS filing</u> – Supervision
Laclede Gas Company	GR-2013-0171	<u>Co-Case Coordinator</u> - Deferred Income Taxes, HVAC Home Sale Inspections, Appliance Repair & Red Tag, Accounting Authority Orders, CAM/Allocations, Income Taxes, Low Income, True-up Mechanism
Lincoln County Sewer and Water, LLC	SR-2013-0321 WR-2013-0322	<u>Direct</u> – Sponsorship of Accounting Schedules; <u>Surrebuttal</u> – Automated Meter Read Meters, Billing Software, Rate Case Expense, Certificate Expense, Land, Rate Base, Salaries, Sludge Hauling, Vehicle Expense, Testing Expense
Emerald Pointe Utility Company, Inc.	SR-2013-0016	<u>Direct</u> – City of Hollister Fees; <u>Surrebuttal</u> – Rate Base Items
Laclede Gas Company	GO-2013-0352	<u>ISRS filing</u> – Supervision
Liberty Utilities	GO-2013-0048	<u>ISRS filing</u> – Supervision
Missouri American	WO-2012-0401	<u>ISRS filing</u> – Supervision

COMPANY	CASE NO.	ISSUES
Laclede Gas Company	GO-2012-0356	<u>ISRS filing</u> -- Supervision
Meramec Sewer Company	SR-2012-0309	<u>Informal Rate Case</u> – Lead Auditor
AmerenMissouri	ER-2012-0166	<u>Direct</u> – Fuel, Taum Sauk Failure, Callaway Refueling, Fuel Inventory, Coal Refinement, Off-System Sales, Capacity Sales, Midwest Independent Transmission System Operator (MISO), Westinghouse Credits, Rate Case Expense, Outside Services, Costs associated with Owensville Acquisition, Project First; <u>Surrebuttal</u> – Rate Case Expense, Fuel, Intangible Assets, Changes to Staff's Cost of Service
Lincoln County Sewer & Water	WA-2012-0018	<u>Informal Rate Case</u> – Lead Auditor, Rate Base, Maintenance, Sludge, Vehicles, Payroll, Legal, Exhibit Modeling System (Accounting Schedules)
House Springs Sewer Co.	SR-2011-0274	<u>Informal Rate Case</u> – Lead Auditor, Payroll, Rate Base, Accounting, Insurance, Utilities, Sludge, Vehicles, Property Taxes, Miscellaneous Expenses
Laclede Gas Co	GO-2011-0361	<u>ISRS filing</u> – Supervision
Missouri American	WO-2011-0106	<u>ISRS filing</u> – Supervision
Missouri American / Aqua Missouri	WO-2011-0168	<u>Sale Case</u> – Rate Base Determination

COMPANY	CASE NO.	ISSUES
AmerenMissouri	ER-2011-0028	<p><u>Direct</u> – Fuel, Maintenance, AMS Allocations, Taum Sauk Failure, SO2 Tracker, Callaway Refueling, Fuel Inventory, Off-System Sales, Capacity Sales, Westinghouse Credits;</p> <p><u>Surrebuttal</u> – Coal Power Plant Maintenance, Limestone Expense, Taum Sauk Failure, Sioux Plant Coal Costs</p>
Atmos Energy Corporation	GO-2011-0149	ISRS filing
Aqua Missouri	SW-2011-0103	Single Tariff Pricing
Laclede Gas Company	GO-2011-0058	ISRS filing
AmerenUE	ER-2010-0028	<p><u>Direct</u> – Fuel, Maintenance, AMS Allocations, Taum Sauk Failure, SO2 Tracker, Callaway Refueling, Fuel Inventory, Off-System Sales, Capacity Sales, Westinghouse Credits</p>
Mill Creek Sewer Company	SO-2010-0237	<u>Receivership</u> – Testified regarding company status
Atmos Energy Corporation	GO-2010-0168	ISRS filing
Laclede Gas Company	GR-2010-0171	<p><u>Direct</u> - Lead Auditor, EMS, Allocations, Uncollectibles, Revenues, Franchise Tax, GRT Tax, Gov. Affairs, Postage Exp., Legal Exp., Gasoline Exp., Cust. Dep, Cust. Advances, Special Deposits, Prepayments, CWC, Rate Case Exp.</p> <p><u>Surrebuttal</u> – Uncollectibles</p>

COMPANY	CASE NO.	ISSUES
Aqua Missouri	SC-2010-0150 SC-2010-0152 WC-2010-0151 WC-2010-0153	Compliant Cases
Aqua Missouri	SR-2010-0026 SR-2010-0023 WR-2010-0025 WR-2010-0027	<u>Informal Rate Case</u> – Lead Auditor, EMS, Rate Base, Revenue, Corporate Allocations, Income taxes
Mill Creek Sewer Company	SR-2005-0116	<u>Informal Rate Case</u> – Quarterly Reviews
AmerenUE Gas Company	GT-2009-0413	ISRS filing
Atmos Energy Corporation	GO-2009-0046	ISRS filing
Peaceful Valley Service Company	SR-2009-0146 WR-2009-0145	<u>Informal Rate Case</u> – Lead Auditor
Cannon Home Association	SR-2009-0144	<u>Informal Rate Case</u> – Lead Auditor
AmerenUE Gas Company	GT-2009-0038	ISRS filing
Laclede Gas Company	GO-2009-0029	Abandonment Case – Recommendation Submission
Aqua Missouri	SR-2008-0267 SR-2008-0368 WR-2008-0266 WR-2008-0269	<u>Informal Rate Case</u> – Lead Auditor for part of time, EMS, Rate Base, Payroll, Corporate Allocations, Misc. Expenses
Laclede Gas Company	GO-2008-0067	Abandonment Case – Recommendation Submission
Missouri American Water Company	WR-2007-0216	<u>Direct</u> – Lead Auditor, Allocations, Payroll and Payroll Taxes, Employee Benefits, Incentive Compensation

COMPANY	CASE NO.	ISSUES
AmerenUE Electric Company	ER-2007-0002 and GR-2007-0003	<u>Direct</u> – Corporate Allocations and Expenses, Payroll and Payroll Taxes, Employee Benefits, Incentive Compensation, Miscellaneous Expenses
Atmos Energy Corporation	GR-2006-0387	<u>Direct</u> – Lead Auditor, Corporate Allocations and Expenses, Payroll and Payroll Taxes, PSC Assessment, Taxes Other, Legal Fees
Central Jefferson County Utilities	QS-2006-0003	<u>Small Co Rate Request</u> – Lead Auditor, Rate base, payroll, affiliated transactions
Evergreen Lakes Water Company	QW-2005-0007	<u>Informal Rate Case</u> -- All issues
Central Jefferson County Utilities	SF-2004-0587	<u>Finance Case</u> – All issues except revenues
TBJ Sewer System, Inc.	SR-2003-0244	<u>Informal Rate Case</u> -- All issues
Central Rivers Wastewater, Inc.	N/A	<u>Rate Review</u> -- All issues related to review
Fidelity Telephone Company	IR-2004-0272	<u>Direct</u> - Rate Base and Related Expenses; Insurance Other Than Group; Miscellaneous Other Taxes

COMPANY	CASE NO.	ISSUES
Missouri American Water Company	WR-2003-0500	<p><u>Direct</u> – Rate Base and Related Expenses, AFUDC, Dues and Donations, Waste Disposal Expense, Storage Tank Lease Expense, Deferred Maintenance Expense, Transportation Expense, Insurance Other Than Group, Cost of Depreciation Study Expense</p> <p><u>Surrebuttal</u> – AFUDC, Dues and Donations, St. Joseph Waste Disposal Expense, Transportation Expense, Property Taxes</p>
Laclede Gas Company	GR-2002-356	<p><u>Direct</u> - Cash Working Capital, Rate Case Exp./PSC Assessment, Advertising, Misc. Expense</p>

ZEPHANIA MAREVANGEPO

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor II for the Missouri Public Service Commission (Commission). I accepted the position of Utility Regulatory Auditor I in December 2008.

In July 2007, I earned a Bachelor of Science degree in Business Administration with an emphasis in Accounting and Financial Services from Columbia College – Columbia, Missouri. My accounting and financial services degree concentration required an understanding of financial concepts that included, but not limited to, the cost of capital. In May 2009, I also earned a Masters in Business Administration with an emphasis in Accounting from Lincoln University – Jefferson City, Missouri.

On June 21, 2010, I was awarded the Certified Rate of Return Analyst (CRRA) professional designation by the Society of Utility and Regulatory Financial Analysts (SURFA). This designation is awarded based upon experience and successful completion of a written CRRA examination.

In addition to my summary of participation, I have developed rate of return recommendations in numerous small water and sewer cases. I have also made recommendations and assisted as needed in telephone certificate cases, small water and sewer certificate cases and finance cases.

SUMMARY OF CASE PARTICIPATION

Date Filed	Issue	Case Number	Exhibit	Case Name
03/04/2014	Rate of Return	GR-2014-0007	Rebuttal	Missouri Gas Energy
01/29/2014	Rate of Return	GR-2014-0007	Cost of Service Report	Missouri Gas Energy
04/29/2013	Rate of Return	SR-2013-0016	Surrebuttal	Emerald Pointe Utility
04/13/2012	DSIM	EO-2012-0142	Rebuttal	Ameren Missouri
03/20/2012	DSIM	EO-2012-0009	Rebuttal	KCP&L GMO
08/08/2011	Rate of Return	HR-2011-0241	Cost of Service Report	Veolia Energy Kansas City Inc.
11/08/2010	Rate of Return	GR-2010-0363	Cost of Service Report	Union Electric Company d/b/a AmerenUE
07/20/2010	Rate of Return	GR-2010-0171	Surrebuttal	Laclede Gas Company
06/24/2010	Rate of Return	GR-2010-0171	Rebuttal	Laclede Gas Company
06/04/2010	Rate of Return/ Cost of Capital	GR-2010-0192	Cost of Service Report	Atmos Energy Corporation

05/24/2010	Rate of Return/ Cost of Capital	GR-2010-0171	Cost of Service Report	Laclede Gas Company
Date Filed	Issue	Case Number	Exhibit	Case Name
03/16/2010	Finance Case	GR-2009-0450	Rebuttal	Laclede Gas Company
02/23/2010	Finance Case	GR-2009-0450	Direct	Laclede Gas Company

Joel McNutt

Present Position:

I am a Regulatory Economist with the Tariffs/Rate Design Energy Unit, Operations Division of the Missouri Public Service Commission. My unit participates and makes recommendations on tariff filings, and cases filed at the Commission such as rate, complaint, applications, territorial agreements, sales, and merger cases. We also perform and provide technical support on the issues of rate design, class-cost-of-service studies and customer weather normalizations.

Educational Background and Experience:

I attended Central Missouri State University at Warrensburg, Missouri, from which I received a Bachelor of Science degree in Economics, with a minor in Business Management, in May 2002. In 2007, I received my M.B.A. from William Woods University. I began employment with the Commission in June, 2013. Prior to joining the Commission, I was employed with the Missouri Department of Economic Development for seven years as a Marketing Specialist. In this role, I worked with existing Missouri companies throughout the state for the purposes of retention and expansion through the use of various Missouri tax credit incentive programs. I also served as the Department's liaison to the Missouri Partnership, a quasi-governmental marketing arm of DED, whose sole responsibility was the attraction of new companies to Missouri through the use of state and local incentives. It was my role as a Marketing Specialist to represent the Missouri Department of Economic Development to a variety of local, state, and federal organizations.

Prior to beginning employment with the State of Missouri in 2006, I worked for different Jefferson City companies in the fields of healthcare, banking, and nuclear security.

Summary of Cases in which prepared testimony was presented by:
Joel R. McNutt

<u>Company Name</u>	<u>Case No.</u>
Liberty Utilities	GO-2014-0006
Missouri Gas Energy	GR-2014-0007

John A. Robinett

I am employed as a Utility Engineering Specialist III for the Missouri Public Service Commission (Commission). I began employment with the Commission in April of 2010. In May of 2008, I graduated from the University of Missouri-Rolla (now Missouri University of Science and Technology) with a Bachelor of Science degree in Mechanical Engineering.

During my time as an undergraduate, I was employed as an engineering intern for the Missouri Department of Transportation (MoDOT) in their Central Laboratory located in Jefferson City, Missouri for three consecutive summers. During my time with MoDOT, I performed various qualification tests on materials for the Soil, Aggregate, and General Materials sections. A list of duties and tests performed are below:

- Compressive strength testing of 4" and 6" concrete cylinders and fracture analysis
- Graduations of soil, aggregate, and reflective glass beads
- Sample preparations of soil, aggregate, concrete, and steel
- Flat and elongated testing of aggregate
- Micro-deval and LA testing of aggregate
- Bend testing of welded wire and rebar
- Tensile testing of welded, braided cable, and rebar
- Hardness testing of fasteners (plain black and galvanized washers, nuts, and bolts)
- Proof loading and tensile testing of bolts
- Sample collection from active road constructions sites
- Set up and performed the initial testing on a new piece of equipment called a Linear Traverse / Image Analysis
- Wrote operators manual for the Linear Traverse / Image Analysis Machine
- Trained a fulltime employee on how to operate the machine prior to my return to school
- Assisted in batching concrete mixes for testing, mixing the concrete, slump cone testing, percent air testing, and specimen molding of cylinders and beams

Upon graduation, I accepted a position as an Engineer I in the Product Evaluation Group for Hughes Christensen Company, a division of Baker Hughes, Inc. (Baker), an oil field service company. During my employment with Baker, I performed failure analysis on oil field drill bits as well as composed findings reports which were forwarded to the field engineers in order for them to report to the company the conclusions of the failure causes.

JOHN A. ROBINETT
SUMMARY OF CASE PARTICIPATION

Listed below are the cases in which I have supplied depreciation rates accompanied by a signed affidavit.

Company	Case Number	Issue
Summit Natural Gas of Missouri, Inc	GR-2014-0086	Depreciation Study and Direct Testimony
P.C.B., Inc.	SR-2014-0068	Depreciation Review
M.P.B., Inc.	SR-2014-0067	Depreciation Review
Roy-L Utilities	WR-2013-0543	Depreciation Review
Roy-L Utilities	SR-2013-0544	Depreciation Review
Missouri Gas Energy Division of Laclede Gas Company	GR-2014-0007	Depreciation Study, Direct and Rebuttal Testimony
Central Rivers Wastewater Utility, Inc	SA-2014-00005	Depreciation Rate Adoption
Empire District Electric Company	ER-2012-0345	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony
Empire District Electric Company	WR-2012-0300	Depreciation Review
Laclede Gas Company	GO-2012-0363	Depreciation Authority Order Rebuttal, Surrebuttal and Live Testimony
Moore Bend Water Company, Inc. sale to Moore Bend Water Utility, LLC (Water)	WM-2012-0335	Depreciation Rate Adoption
Oakbrier Water Company, Inc.	WR-2012-0267	Depreciation Review Case Pending
Lakeland Heights Water Co., Inc.	WR-2012-0266	Depreciation Review Case Pending
R.D. Sewer Co., L.L.C.	SR-2012-0263	Depreciation Review Case Pending
Canyon Treatment Facility, LLC	SA-2010-0219	Depreciation Rate Adoption-CCN
Taney County Water, LLC	WR-2012-0163	Depreciation Review
Sale of Saddlebrooke Water and Sewer Infrastructure, LLC to Missouri American Water Company (Sewer)	SA-2012-0067	Rebuttal Testimony
Sale of Saddlebrooke Water and Sewer Infrastructure, LLC to Missouri American Water Company (Water)	WA-2012-0066	Rebuttal Testimony
Midland Water Company, Inc.	WR-2012-0031	Depreciation Review
Sale of KMB Utility Corporation to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Sewer)	SO-2011-0351	Depreciation Rate Adoption

**JOHN A. ROBINETT
SUMMARY OF CASE PARTICIPATION**

Company	Case Number	Issue
Sale of KMB Utility Corporation to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Water)	WO-2011-0350	Depreciation Rate Adoption
Sale of Noel Water Company, Inc. to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Water)	WO-2011-0328	Depreciation Rate Adoption
Sale of Taney County Utilities Corporation to Taney County Water, LLC (Water)	WM-2011-0143	Depreciation Rate Adoption
Empire District Electric Company	ER-2011-0004	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony
Rex Deffenderfer Enterprises, Inc.	WR-2011-0056	Depreciation Review
Tri-States Utility, Inc	WR-2011-0037	Depreciation Review
Southern Missouri Gas Company, L.P.	GE-2011-0096	Depreciation Study Waiver
Southern Missouri Gas Company, L.P.	GR-2010-0347	Depreciation Review
KMB Utility Corporation (Sewer)	SR-2010-0346	Depreciation Review
KMB Utility Corporation (Water)	WR-2010-0345	Depreciation Review
Middlefork Water Company	WR-2010-0309	Depreciation Review

Sarah B. Sharpe

Present Position:

I am a Utility Regulatory Auditor II in the Auditing Unit, Utility Services Department, Regulatory Review Division of the Missouri Public Service Commission. As a Utility Regulatory Auditor, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions that are supported by workpapers and written testimony.

Educational Credentials and Work Experience:

My educational history includes two degrees and another currently in progress. I have an Applied Associate of Science degree in Accounting from Saint Charles Community College, a Bachelor of Science degree in Accounting Information Systems from Maryville University, and several graduate level courses completed towards a Master of Business Administration from Missouri State University.

Prior to my current employment with the Missouri Public Service Commission, I worked for Trend Manufacturing, a St. Louis-based countertop manufacturing company, as their Field Operations Scheduler for six years, and as their Receptionist/Assistant Accountant for two years.

Sarah B. Sharpe

Past Rate Case Proceedings:

Emerald Pointe Utility Company/ Missouri American Water Company	WO-2014-0113, SO-2014-0116	<u>Acquisition Case:</u> Rate base determination
Peaceful Valley Service Company	WR-2014-0154, SR-2014-0153	<u>Informal Rate Case:</u> Accounting fees, Bank Fees, Billing & Collections, Check Register Reconciliation, Chemicals, Corporate Registration, DNR fees, Dues & Donations, Licenses/Cert., Master Meter Analysis, Miscellaneous Expenses, Office Supplies, Payroll, Postage, Phone, PSC Assessment, Rate Case Expense, Revenues, Testing
Ameren/UE	GO-2014-0015	ISRS filing
Laclede Gas Company	GR-2013-0171	<u>Formal Rate Case:</u> Payroll Wages/Salaries, Payroll Taxes, 401 K, Medical, Dental & Vision, Directors Fees, Property Taxes, PSC Assessment, Rate Case Expense, Rents and Leases
Cedar Green Land Acquisitions	WA-2013-0117, SA-2013-0354	<u>Certification Case:</u> Revenues, Miscellaneous Revenues, Property Taxes, DNR Fees, Bank Fees, Insurance, Operator Expense, Electricity, Corporate Registration , Dues and Donations, Postage
House Springs Sewer Company	SR-2012-0399	<u>Informal Rate Case:</u> Bank Fees, DNR Operating Permit Fees, Dues and Donations, MO One Call, Office Supplies, Phone and Internet, Postage, PSC assessment, Sludge Removal, Corporate Registration
Laclede Gas Company	GO-2012-0356	ISRS filing

David Sommerer

Educational Background and Work Experience

In May 1983, I received a Bachelor of Science degree in Business and Administration with a major in Accounting from Southern Illinois University at Carbondale, Illinois. In May 1984, I received a Master of Accountancy degree from the same university. Also, in May 1984, I sat for and passed the Uniform Certified Public Accountants examination. I am currently a licensed CPA in Missouri. Upon graduation, I accepted employment with the Commission.

From 1984 to 1990 I assisted with audits and examinations of the books and records of public utilities operating within the state of Missouri. In 1988, the responsibility for conducting the Actual Cost Adjustment (ACA) audits of natural gas utilities was given to the Accounting Department (now referred to as the Auditing Unit). I assumed responsibility for planning and implementing these audits and trained available Staff on the requirements and conduct of the audits. I participated in most of the ACA audits from early 1988 to early 1990. On November 1, 1990, I transferred to the Commission's Energy Department. Until November of 1993, my duties consisted of reviews of various tariff proposals by electric and gas utilities, Purchased Gas Adjustment (PGA) reviews, and tariff reviews as part of a rate case. In November of 1993, I assumed my present duties of managing a newly created department called the Procurement Analysis Department (now known as the Procurement Analysis Unit). This Department was created to more fully address the emerging changes in the gas industry especially as they impacted the utilities' recovery of gas costs. My duties have included managing the five member staff, reviewing ACA audits and recommendations, participating in the gas integrated resource planning project, serving on the gas project team, serving on the natural gas commodity price task force, and participating in matters relating to natural gas service in the state of Missouri. In July of 2006, the Federal Issues/Policy Analysis Section was transferred to the Procurement Analysis Unit. That group analyzes filings made before the Federal Energy Regulatory Commission (FERC). During the reorganization in August 2011, the Federal Issues/Policy Analysis Section was transferred to the Secretary/ General Counsel Division.

CASES WHERE TESTIMONY WAS FILED

DAVID M. SOMMERER

COMPANY	CASE NO.	ISSUES
Missouri Gas Energy	GR-2014-0007	Gas Supply Incentive Plan Property Tax PGA Recovery
Laclede Gas Company	GR-2010-0171	Bad Debt in PGA, CAM
Atmos Energy Corporation	GR-2009-0417	Affiliated Transactions
Atmos Energy Corporation	GR-2008-0364	Affiliated Transactions
Missouri Gas Energy	GR-2009-0355	PGA tariff
Laclede Gas Company	GT-2009-0026	Tariff Proposal, ACA Process
Missouri Gas Utility	GR-2008-0060	Carrying Costs
Laclede Gas Company	GR-2007-0208	Gas Supply Incentive Plan, Off-system Sales, Capacity Release
Laclede Gas Company	GR-2005-0284	Off-System Sales/GSIP
Laclede Gas Company	GR-2004-0273	Demand Charges
AmerenUE	EO-2004-0108	Transfer of Gas Services
Aquila, Inc.	EF-2003-0465	PGA Process, Deferred Gas Cost
Missouri Gas Energy	GM-2003-0238	Pipeline Discounts, Gas Supply
Laclede Gas Company	GT-2003-0117	Low-Income Program
Laclede Gas Company	GR-2002-356	Inventory, Off-System Sales
Laclede Gas Company	GR-2001-629	Inventory, Off-System Sales
Laclede Gas Company	GR-2001-387	ACA Price Stabilization
Missouri Gas Energy	GR-2001-382	ACA Hedging/Capacity Release
Laclede Gas Company	GT-2001-329	Incentive Plan
Laclede Gas Company	GO-2000-394	Price Stabilization
Laclede Gas Company	GT-99-303	Incentive Plan
Laclede Gas Company	GC-99-121	Complaint PGA
Laclede Gas Company	GR-98-297	ACA Gas Cost

COMPANY	CASE NO.	ISSUES
Laclede Gas Company	GO-98-484	Price Stabilization
Laclede Gas Company	GR-98-374	PGA Clause
Missouri Gas Energy	GC-98-335	Complaint Gas Costs
United Cities Gas Company	GO-97-410	PGA Clause
Missouri Gas Energy	GO-97-409	PGA Clause
Missouri Gas Energy	GR-96-450	ACA Gas Costs
Missouri Public Service	GA-95-216	Cost of Gas
Missouri Gas Energy	GO-94-318	Incentive Plan
Western Resources Inc.	GR-93-240	PGA tariff, Billing Adjustments
Union Electric Company	GR-93-106	ACA Gas Costs
United Cities Gas Company	GR-93-47	PGA tariff, Billing Adjustments
Laclede Gas Company	GR-92-165	PGA tariff
United Cities Gas Company	GR-91-249	PGA tariff
United Cities Gas Company	GR-90-233	PGA tariff
Associated Natural Gas Company	GR-90-152	Payroll
KPL Gas Service Company	GR-90-50	Service Line Replacement
KPL Gas Service Company	GR-90-16	ACA Gas Costs
KPL Gas Service Company	GR-89-48	ACA Gas Costs
Great River Gas Company	GM-87-65	Lease Application
Grand River Mutual Tel. Company	TR-87-25	Plant, Revenues
Empire District Electric Company	WR-86-151	Revenues
Associated Natural Gas Company	GR-86-86	Revenues, Gas Cost
Grand River Mutual Telephone	TR-85-242	Cash Working Capital
Great River Gas Company	GR-85-136	Payroll, Working Capital
Missouri-American Water Company	WR-85-16	Payroll