Exhibit No.:
Issues: *Purchased Power Analysis, Incentive Compensation, Off-System Interchange Sales*
Witness: *V. William Harris*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct Testimony*
Case No: *ER-2007-0004*
Date Testimony Prepared: *January 18, 2007*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT TESTIMONY

OF

V. WILLIAM HARRIS, CPA, CIA

AQUILA, INC. d/b/a AQUILA NETWORKS-MPS and AQUILA NETWORKS – L&P

CASE NO. ER-2007-0004

Staff Exhibit No. 210
Case No(s). ER-2007-0004
Date 4-12-07 Rptr KF

Jefferson City, Missouri
January 2007

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P, for authority to file tariffs increasing electric rates for the service provided to customers in the Aquila Networks-MPS and Aquila Networks-L&P service area.	))))))	Case No. ER-2007-0004

AFFIDAVIT OF V. WILLIAM HARRIS

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

V. William Harris, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 13 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

V. William Harris
V. William Harris

Subscribed and sworn to before me this 16th day of January 2007.

Ashley M. Harrison
Notary Public

NOTARY PUBLIC NOTARY SEAL STATE OF MISSOURI

ASHLEY M. HARRISON
My Commission Expires
August 31, 2010
Cole County
Commission #06898978

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V. WILLIAM HARRIS, CPA, CIA

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DIRECT TESTIMONY

OF

V. WILLIAM HARRIS, CPA, CIA

AQUILA, INC. D/B/A AQUILA NETWORKS-MPS

AND AQUILA NETWORKS – L&P

CASE NO. ER-2007-0004

Q. Please state your name and business address.

A. V. William Harris, Fletcher Daniels State Office Building, Room G8, 615 East 13th Street, Kansas City, Missouri 64106.

Q. By whom are you employed and in what capacity?

A. I am a Regulatory Auditor with the Missouri Public Service Commission (Commission or PSC).

Q. Please describe your educational background.

A. I graduated from Missouri Western State College at St. Joseph, Missouri in 1990, with a Bachelor of Science degree in Business Administration with a major in Accounting. I successfully completed the Uniform Certified Public Accountant (CPA) examination in 1991 and subsequently received the CPA certificate. I am currently licensed as a CPA in the state of Missouri. I also successfully completed the Uniform Certified Internal Auditor (CIA) examination in 1995 and am currently certified as a CIA by the Institute of Internal Auditors in Altamonte Springs, Florida.

Q. Please describe your employment history.

A. From 1991 until I assumed my current position as a Regulatory Auditor with the Commission in 1994, I was employed as a Regulatory Auditor with the Federal Energy

Regulatory Commission in Washington, DC. Prior to that, I was an Internal Auditor and Training Supervisor with Volume Shoe Corporation (d/b/a Payless ShoeSource).

Q. What are your responsibilities with the Commission?

A. I am responsible for Directing or assisting in the audits and examinations of the books and records of regulated utility companies operating within the state of Missouri.

Q. Have you previously filed testimony before this Commission?

A. Yes. I have attached a list of the cases in which I have filed testimony before this Commission as Schedule 1 of my Direct testimony.

Q. With reference to Case No. ER-2007-0004, have you examined and studied the books and records of Aquila, Inc. (Aquila or Company), formerly UtiliCorp United, Inc., and its Missouri operating divisions – Aquila Networks-MPS (MPS) and Aquila Networks-L&P (L&P)?

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

Q. Does Aquila currently operate within the state of Missouri?

A. Yes. Aquila operates electric generation, transmission and distribution systems in the state of Missouri as MPS and L&P. MPS and L&P provide electricity on a retail and wholesale basis. L&P also operates a steam heat system in Missouri. Aquila also operates electric and natural gas systems in other states.

Q. What is the purpose of your Direct testimony in this proceeding?

A. The purpose of my Direct testimony in this proceeding is to discuss the historical analysis of purchased power costs I performed for the MPS and L&P electric operations and to present the Staff's recommendations concerning incentive compensation and off-system interchange sales for the Company's Missouri electric operations.

Q. What knowledge, skill, experience, training or education do you have in these matters?

A. I have acquired general knowledge of these topics through my experience and analyses in prior rate, complaint and merger cases before this Commission. I also acquired knowledge of these topics through the review of the Staff's workpapers and testimony in prior rate, complaint and merger cases involving Aquila, MPS and L&P. I have reviewed prior Commission decisions regarding these areas. I also reviewed the Company's testimony, workpapers and responses to the Staff's data requests addressing these topics. I earned a Bachelor of Science degree in Business Administration, with an emphasis on accounting (coursework included auditing and advanced auditing classes). I successfully completed the Certified Public Accountants Exam (which included sections on accounting practice, accounting theory, and auditing) and the Certified Internal Auditors Exam. Finally, I am currently licensed in the State of Missouri to practice these professions.

Q. What adjustments are you sponsoring in this case?

A. I am sponsoring the following Income Statement adjustments to the Staff's Accounting Schedules for the MPS operating division:

Incentive Compensation – Variable Compensation Plan S-79.3 and S-85.11
Incentive Compensation – Long-term Incentive Plan S-85.10
Incentive Compensation – Based on Earnings S-67.3, S-79.4 and S-85.12
Executive Bonuses – Sale of Assets S-85.8
Off-System Interchange Sales – L&P Transfers S-3.2
Off-System Interchange Sales – Updated Test Year S-3.1
Fuel Cost of Sales for Resale (Steam) – L&P Transfers S-10.2
Fuel Cost of Sales for Resale (Steam) – Updated Test Year S-10.1
Fuel Cost of Sales for Resale (Other Prod) – L&P Transfers S-22.2
Fuel Cost of Sales for Resale (Other Prod.) – Updated Test Year S-22.1
Purchased Power Cost of Sales for Resale – L&P Transfers S-32.2
Purchased Power Cost of Sales for Resale – Updated Test Year S-32.1

I am sponsoring the following Income Statement adjustments to the Staff's Accounting Schedules for the L&P operating division:

Incentive Compensation – Variable Compensation Plan S-78.4 and S-84.10
Incentive Compensation – Long-term Incentive Plan S-84.12
Incentive Compensation – Based on Earnings S-65.3, S-78.3 and S-84.9
Executive Bonuses – Sale of Assets S-84.11
Off-System Interchange Sales – MPS Transfers S-2.2
Off-System Interchange Sales – Updated Test Year S-2.1
Fuel Cost of Sales for Resale (Steam) – MPS Transfers S-10.2
Fuel Cost of Sales for Resale (Steam) – Updated Test Year S-10.1
Fuel Cost of Sales for Resale (Other Prod) – MPS Transfers S-23.2
Fuel Cost of Sales for Resale (Other Prod.) – Updated Test Year S-23.1
Purchased Power Cost of Sales for Resale – MPS Transfers S-32.2
Purchased Power Cost of Sales for Resale – Updated Test Year S-32.1

EXECUTIVE SUMMARY

Q. Please summarize each area of your Direct testimony in this proceeding.

A. As previously stated, my Direct testimony consists of a historical analysis of purchased power costs and the Staff's recommendations concerning incentive compensation and off-system interchange sales.

The Company purchases power from other utility systems to ensure that the needed power generation is available to meet its native loads and engages in the sales of power to other utilities. The Company and Staff use production cost models to annualize fuel and purchased power costs. Please refer to Staff witness David W. Elliott's Direct testimony for a discussion of the Staff's production cost model. In addition, the Staff performs an historical analysis of purchased power costs to ensure the reasonableness of the production cost models' outputs

The Company has two types of incentive compensation plans: a Variable Compensation Plan (VCP) and a Long-Term Incentive Plan (LTIP). The short-term VCP is based on the attainment of specific goals related to customer service, reliability, safety, reducing the ongoing cost of service and the effective use of capital. Since ratepayers are likely to benefit from the attainment of the first four goals, the Staff is recommending the inclusion of VCP costs related to those goals in the Company's cost of service in this case. However, since the Company's shareholders are the chief beneficiaries of achieving the most effective use of capital, the Staff is recommending the disallowance of VCP costs related to that goal. The Company is not seeking the recovery of LTIP costs in rates for this case.

Staff performs an analysis of interchange sales to determine the proper level of those sales to include in the revenue requirement calculation. I adjusted the actual levels of off-system sales and the costs related to those sales for the test year ended December 31, 2005, by removing interdivisional transfers between the MPS and L&P operating divisions. I updated the remaining levels to reflect the off-system sales and related costs for the known and measurable period ended September 30, 2006. I then adjusted the September 30 levels to reflect a two-year average for off-system sales and related costs.

PURCHASED POWER ANALYSIS

Q. Please describe the individual components of purchased power.

A. The Company purchases firm power through contractual agreements, known as capacity contacts, and non-firm power on the open market, known as spot purchases.

Q. Please describe firm power and capacity contracts.

A. Firm power is electric energy or energy producing capacity intended to be available at all times during the period covered by a guaranteed commitment, even under adverse conditions, but subject to force majeure interruptions. The Company, in essence, reserves capacity from other utility systems to ensure that needed power generation is available to meet its native firm loads. The Company pays a reservation or demand charge to guarantee the availability of capacity over a contractual time frame. The demand charge is based upon the total capacity the Company reserves for each year. In addition to the demand costs for the capacity, the Company also pays an energy charge for the cost of the energy provided under the terms of the capacity agreement and any related transmission charges. Generally, the energy charge includes some component for operation and maintenance expenses that is identified in the power agreement. While demand costs reserve the capacity, energy costs pay the cost to produce the energy.

Q. Please describe non-firm power (or "spot") purchases.

A. Non-firm power is electric energy that is not reserved and not intended to be available at all times. As such, the cost of non-firm power does not reflect an associated demand charge. The only cost components of non-firm power are the energy charge reflecting the cost of the energy on the open market at the specific time the energy is purchased and any related transmission charges to transport the power to Aquila's service territory.

Q. Please describe your analysis for non-firm (spot-market) purchased power.

A. To determine the amount of non-firm purchased power for MPS, I took the total purchased power provided by the Company in its response to Data Request No. 140, removed the demand and energy charges (associated with MPS' capacity contracts) and the L&P transfers that were identified as joint dispatch to determine the net spot purchases.

Similarly, for the L&P analysis, to determine the amount of non-firm purchased power, I took the total purchased power provided by the Company in its response to Data Request No. 140, removed the demand and energy charges (associated with L&P's capacity contracts) and the MPS transfers that were identified as joint dispatch to determine the net spot purchases.

Q. What is the purpose of an historical analysis of purchased power costs?

A. The Company and Staff use production cost models to annualize fuel and purchased power costs. Staff uses an historical analysis of purchased power costs to ensure the reasonableness of the production cost models' outputs.

INCENTIVE COMPENSATION

Q. Please explain what is meant by incentive compensation.

A. Incentive compensation is additional compensation, above base wages/salary, that employees receive if certain pre-set goals are met.

Q. What is the nature of Staff's review in auditing this area?

A. Among other things, the Staff's audit scope includes a review of the goals of the plan and a determination as to who benefits by achieving the goals and, therefore, who should pay for achieving the goals. Historically, the Staff has recommended that ratepayers pay for progress made towards accomplishing goals of improving safety, reliability and customer service, and that goals intended to improve the Company's earnings be assigned to shareholders.

Q. What types of incentive compensation plans does the Company have?

A. The Company has a Variable Compensation Plan (VCP), and a Long-Term Incentive Plan (LTIP).

Variable Compensation Plan

Q. What is the purpose of the Variable Compensation Plan (VCP)?

A. Aquila's response to Data Request No. 53 identifies the purpose to "reward the accomplishment of operation business objectives and to motivate participants to accomplish significant business group and individual goals. Achievement of these goals will further enhance Aquila's mission to enhance business stability and service reliability."

Q. How are incentive payments determined under the VCP?

A. Incentive payments for the 2005 VCP were made based upon the achievement of established goals for each of the components of reliability, safety, customer service, the reduction of the ongoing cost of service and the effective use of capital.

Q. Is the Staff recommending any disallowance of payments made under the VCP?

A. Yes. Staff is recommending the disallowance of payments made based on the goal for the effective use of capital. Payments made for this goal are based on the Company's earnings and are properly assignable to shareholders.

Q. Has the Commission expressed its view on the appropriate rate treatment of employee incentive compensation plans?

A. Yes. In its Report and Order issued in Case Nos. GR-96-285, et al., in the 1996 Missouri Gas Energy (MGE) rate case, the Commission stated its opinion relating to incentive plans developed using financial measures:

> The Commission finds that the costs of MGE's incentive compensation program should not be included in MGE's revenue requirement because the incentive compensation program is driven at least primarily, if not solely, by the goal of shareholder wealth

> maximization, and it is not significantly driven by the interests of ratepayers. *5 Mo.P.S.C.3d 437, 458 (January 22, 1997).*

The Commission reiterated its position in its Report and Order in Case No. GR-2004-0209, Missouri Gas Energy's 2004 rate case:

> The Commission agrees with Staff and Public Counsel that the financial incentive portions of the incentive compensation plan should not be recovered in rates. Those financial incentives seek to reward the company's employees for making their best efforts to improve the company's bottom line. Improvements to the company's bottom line chiefly benefit the company's shareholders, not its ratepayers. Indeed some actions that might benefit a company's bottom line, such as a large rate increase, or the elimination of customer service personnel, might have an adverse effect on ratepayers. If the company wants to have an incentive compensation plan that rewards its employees for achieving financial goals that chiefly benefits shareholders, it is welcome to do so. However, the shareholders that benefit from that plan should pay the costs of that plan. The portion of the incentive compensation plan relating to the company's financial goals will be excluded from the company's cost of service revenue requirement. *12 Mo.P.S.C.3d 581, 606-07 (Sept. 21, 2004).*

In its most recent decision, in Kansas City Power and Light Company Case No. ER-2006-0314, the Commission stated in its Report and Order:

> The Commission finds that the competent and substantial evidence supports Staff's position, and finds this issue in favor of Staff. As far as compensation tied to EPS, the Commission notes that KCPL management has the right to set such goals. However, because maximizing EPS could compromise service to ratepayers, such as by reducing customer service or tree-trimming costs, the ratepayers should not have to bear that expense. (December 21, 2006)

Q. Please explain MPS adjustments S-79.3 and S-85.11 and L&P adjustments S-78.4 and S-84.10.

A. These adjustments reflect the test-year levels of incentive compensation payments made under the VCP and adjusted to reflect the September 30, 2007 update period.

Long-Term Incentive Plan

Q. Please explain the adjustments S-85.10 for MPS and S-84.12 for L&P for the long-term incentive plan (LTIP).

These adjustments remove LTIP expenses from the cost of service. The Company is not seeking recovery of this plan in rates at this time. Since the LTIP awards are in the form of restricted stock and stock options, Staff agrees this expense should be excluded from the cost of service.

When a stock option is granted, no cash is exchanged. The grant of an option gives the grantee the right to purchase stock at a future date at the exercise price. No cash is paid out at the time of the option grant or at the time of the option exercise. Moreover, when the option is exercised, the option-holder pays cash to the Company and the Company issues stock. The Company does not pay out cash to the option grantee at either point.

Q. Did Staff make any other adjustments to remove incentive compensation or other bonuses paid during the test year.

A. Yes. The Company paid executive bonuses in 2005 for the sale of assets. However, the Company is not seeking recovery of these bonuses in its cost of service. MPS Adjustment S-85.8 and L&P Adjustment S-84.11 remove the bonus payments allocated to the respective operating divisions.

<u>OFF-SYSTEM INTERCHANGE SALES</u>

Q. What are off-system sales?

A. Off-system sales (also called sales for resale) relate to the sales of electricity, made on the interchange market, at times when utilities have met all obligations to serve their native load customers and have excess energy to sell to other utilities. The off-system sale transactions occur between utilities resulting in profits (net margin) to the selling entity, in this case, Aquila.

Q. Has the Staff included in this case, the revenues and costs associated with off-system sales in the interchange market?

A. Yes. The Staff has reflected a two-year average of the actual level of off-system sales experienced for the 24-month period ending September 30, 2006. In addition, as an offset to the off-system sales, the fuel costs and purchased power costs relating to the off-system sales were also adjusted to reflect a two-year average of the actual results for the 24-month period ending September 30, 2006.

Q. Why is it appropriate to include off-system sales in the current revenue requirement determination for Aquila?

A. The same generating facilities, equipment, and employee/personnel that are necessary to provide service to Missouri retail electric customers are also needed to make off-system sales. It is appropriate to include the off-system sales in this case because Aquila customers are paying for all costs associated with the facilities to produce electricity for the firm retail customers, i.e., native load customers. To the extent that other sales can be made using those facilities, the customers should benefit from these sales. The off-system sales are made at a time when the power generating facilities and purchases are not needed to serve the Missouri retail (native load) customers. Off-system sales represent an efficient utilization of the electric system that has been put in place to meet the native load customers' electricity needs. In essence, off-system sales are considered part of a utility's operations just like any other revenue it receives from its customers.

Q. Does Aquila benefit from these off-system sales?

A. Yes. To the extent that there are increases in off-system sales that occur after rates are determined in any given proceeding, the Company will benefit from the growth and increase in net margins (off-system sales less fuel costs) throughout the period until rates are changed by the Commission in a general rate proceeding.

Q. Has the Commission recognized the benefits of including off-system sales in the determination of revenue requirements in prior cases?

A. Yes. In Aquila's (then UtiliCorp) 1997 general rate case filed in Missouri, Case No. ER-97-394, the Commission included off-system sales in the calculation of the rate level ordered in that case. The Commission stated, in part, as follows:

> The Commission finds the Staff provided competent and substantial evidence that all of the off-system sales revenue should be reflected in the test year revenue for the purposes of setting rates. The Staff is correct in stating that, since all of the costs of producing the off-system sales revenue were borne by the ratepayers, and since UtiliCorp has benefited from regulatory lag, the total amount of this revenue should be included in rates. The Commission adopts the adjustment proposed by the Staff.

The Staff has consistently included off-system sales in all of the electric cases that I am aware of dating back to the early 1980s.

Q. Why is the Staff reflecting a two-year average of the actual level of off-system sales experienced for the 24-month period ending September 30, 2006?

A. The Staff is reflecting a two-year average of the actual level of off-system sales experienced for the 24-month period ending September 30, 2006, because the Company's annual level of net margins on off-system sales has increased consistently since 2002. The following table illustrates the upward trend for off-system sales margins:

Year	2002	2003	2004	2005	9/30/2006 (9 mos.)
$ in millions	$4.7	$6.8	$10.5	$12.5	$14.4

Q. Please describe MPS Adjustment S-3.2 and L&P Adjustment S-2.2.

A. These adjustments to test year sales for resale remove (from booked revenues) joint dispatch transactions between the MPS and L&P operating divisions.

Q. Please describe MPS Adjustment S-3.1 and L&P Adjustment S-2.1.

A. These adjustments to test year sales for resale reflect a two-year average of the off-system sales level for the 24 month period ending September 30, 2006.

Q. Please describe MPS and L&P Adjustment S-10.2, MPS Adjustment S-22.2 and L&P Adjustment S-23.2.

A. These adjustments remove the fuel costs of joint dispatch transactions (transfers) between the MPS and L&P operating divisions.

Q. Please describe MPS and L&P Adjustment S-10.1, MPS Adjustment S-22.1 and L&P Adjustment S-23.1.

A. These adjustments adjust the 2005 test year fuel expense to reflect a two-year average of the fuel costs of interchange sales for the 24-month period ending September 30, 2006, the update period for this case.

Q. Please describe MPS and L&P adjustment S-32.2.

A. This adjustment removes purchased power expense resulting from joint dispatch transfers between the MPS and L&P operating divisions.

Q. Please describe MPS and L&P adjustment S-32.1.

A. Adjustment S-32.1 adjusts the 2005 test year purchased power expense to reflect a two-year average of the purchased power costs of interchange sales for the 24-month period ending September 30, 2006, the update period for this case.

Q. Does this conclude your Direct testimony?

A. Yes, it does.

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Date Filed	Issue	Case Number	Exhibit	Company Name
9/1/1995	Payroll, Payroll Taxes, Incentive Pay, 401K Retirement Plan	ER-95-279	Direct	Empire District Electric Company
	Plant In Service, Depreciation Expense, Depreciation Reserve, Service Line Replacement Program	GR-96-285	Direct	Missouri Gas Energy (Southern Union Company)
	Service Line Replacement Program	GR-96-285	Rebuttal	Missouri Gas Energy (Southern Union Company)
	Service Line Replacement Program	GR-96-285	Surrebuttal	Missouri Gas Energy (Southern Union Company)
6/26/1997	Revenues, Plant in Service, Customer Billing Expense, Normalized Bad Debt Expense, Depreciation Expense, Depreciation Reserve	GR-97-272	Direct	Associated Natural Gas Company and Division of Arkansas Western Gas Company
10/8/1998	Fuel Expense Adjustment, Miscellaneous Administrative and General Expenses, PSC Assessment, Capacity Demand Costs, Rate Case Expense, Fuel Inventory	EC-98-573	Direct	St. Joseph Light and Power Company
12/16/1998	Fuel Expense Adjustment, Fuel Inventory, Insurance and Other Admin. Expenses	EC-98-573	Additional Direct	St. Joseph Light and Power Company
5/13/1999	Purchased Power Demand Cost, Fuel Expense, Fuel Inventory, PSC Assessment, Rate Case Expense	ER-99-247 – EC-98-573	Direct	St. Joseph Light & Power Company
5/13/1999	Steam Revenues	HR-99-245	Direct	St. Joseph Light & Power Company
6/10/1999	Fuel Inventories, Rate Case Expense	HR-99-245	Rebuttal	St. Joseph Light & Power Company
6/10/1999	Rate Case Expense	GR-99-246	Rebuttal	St. Joseph Light & Power Company
6/10/1999	Fuel Price, Fuel Inventories, Rate Case Expense	ER-99-247 – EC-98-573	Rebuttal	St. Joseph Light & Power Company

Date Filed	Issue	Case Number	Exhibit	Company Name
6/22/1999	Fuel Inventory, Possible Loss on the Sale of No. 6 Fuel Oil, Rate Case Expense	HR-99-245	Surrebuttal	St. Joseph Light & Power Company
6/22/1999	Rate Case Expense	GR-99-246	Surrebuttal	St. Joseph Light & Power Company
6/22/1999	Fuel Price, Fuel Inventories, Possible Loss on the Sale of No. 6 Fuel Oil, Rate Case Expense	ER-99-247 – EC-98-573	Surrebuttal	St. Joseph Light & Power Company
5/2/2000	Merger Savings	EM-2000-292	Rebuttal	UtiliCorp United Inc. / St. Joseph Light and Power
6/21/2000	Merger Savings	EM-2000-369	Rebuttal	UtiliCorp United Inc. / Empire District Electric Company
10/11/2000	Accounting Authority Order	EO-2000-845	Rebuttal	St. Joseph Light and Power Company
10/23/2000	Accounting Authority Order	EO-2000-845	Revised Rebuttal	St. Joseph Light and Power Company
11/30/2000	Revenue Requirements	TT-2001-115	Rebuttal	Green Hills Telephone Corporation
2001	Revenue Requirement	TC-2001-401	Direct	Green Hills Telephone Corporation
4/3/2001	Fuel Stock Inventory Levels	ER-2001-299	Direct	The Empire District Electric Company
4/3/2001	Fuel and Purchase Power Expenses	ER-2001-299	Direct	The Empire District Electric Company
5/17/2001	Fuel and Purchased Power	ER-2001-299	Surrebuttal	The Empire District Electric Company
8/7/2001	Fuel and Purchased Power Expense	ER-2001-299	True-up Direct	The Empire District Electric Company
8/7/2001	Allowance for Funds Used During Construction	ER-2001-299	True-up Direct	The Empire District Electric Company
12/6/2001	Purchased Power Expense	ER-2001-672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
1/8/2002	Purchase Power Expense, Fuel	ER-2001-672/ EC-2002-265	Rebuttal	UtiliCorp United Inc. d/b/a Missouri Public Service
1/22/2002	Natural Gas Price	ER-2001-672/ EC-2002-265	Surrebuttal	UtiliCorp United Inc. d/b/a Missouri Public Service
8/16/2002	Rate Base, Plant in Service, Depreciation, Income Statement Adjustment, Income Taxes	ER-2002-424	Direct	The Empire District Electric Company

Date Filed	Issue	Case Number	Exhibit	Company Name
12/9/2003	Purchased Power Analysis, Off-System Interchange Sales, Income Tax Expense	ER-2004-0034 HR-2004-0024	Direct	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P
1/6/2004	Revenue Annualization, Bad Debt Expense, Income Tax Expense	GR-2004-0072	Direct	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P
2/13/2004	Bad Debt Expense	GR-2004-0072	Rebuttal	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P
3/11/2004	Bad Debt Expense	GR-2004-0072	Surrebuttal	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P
10/14/2005	Purchased Power Analysis, Off-System Interchange Sales, Income Tax Expense	ER-2005-0436	Direct	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P
10/14/2005	Income Tax Expense	HR-2005-0450	Direct	Aquila, Inc, d/b/a Aquila Networks – L&P
04/13/2006	Staff's Position on Expansion	HA-2006-0294	Rebuttal	Trigen-Kansas City Energy Corporation
8/8/2006	Incentive Compensation, Supplemental Executive Retirement (SERP), Other Executive Bonuses, Maintenance Expense, Regulatory Expense, Accumulated Deferred Income Taxes – Rate Base Offset	ER-2006-0314	Direct	Kansas City Power and Light
10/6/2006	Incentive Compensation, Maintenance Expense	ER-2006-0314	Surrebuttal	Kansas City Power and Light