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Case No.: ER-2016-0285
Date Testimony Prepared: January 27, 2017

MISSOURI PUBLIC SERVICE COMMISSION
COMMISSION STAFF DIVISION
OPERATIONAL ANALYSIS DEPARTMENT

SURREBUTTAL TESTIMONY

OF

ROBERT E. SCHALLENBERG

Staff Exhibit No. 228
Date 2-28-17 Reporter JA
File No. ER-2016-0285

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2016-0285

Jefferson City, Missouri
January 2017

1 **SURREBUTTAL TESTIMONY**
2 **OF**
3 **ROBERT E. SCHALLENBERG**
4 **KANSAS CITY POWER & LIGHT COMPANY**
5 **CASE NO. ER-2016-0285**

6 Q. Please state your name and business address.

7 A. My name is Robert E. Schallenberg. My business address is 200 Madison
8 Street, Jefferson City, Missouri, 65101.

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

10 A. I am the Operational Analysis Manager at the Missouri Public Service
11 Commission ("Commission").

12 Q. Please describe your educational background and work experience.

13 A. I am a 1976 graduate of the University of Missouri at Kansas City with a
14 Bachelor of Science degree and major emphasis in Accounting. In November 1976,
15 I successfully completed the Uniform Certified Public Accountant ("CPA") examination and
16 subsequently received the CPA certificate. In 1989, I received my CPA license in Missouri.
17 I began my employment with the Commission as a Public Utility Accountant in
18 November 1976. I remained on the Staff of the Commission until May 1978, when I accepted
19 the position of Senior Regulatory Auditor with the Kansas State Corporation Commission. In
20 October 1978, I returned to the Staff of the Commission. Most immediately prior to
21 October 1997, I was an Audit Supervisor/Regulatory Auditor V. During my career as an
22 auditor, I was involved in a direct role in processing the cases listed in my Schedule RES-s1.
23 In October 1997, I was named Division Director of the Utility Services Division of the

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1 Commission. In November 2011, my group became the Auditing, Accounting and Financial
2 Analysis Department. During my term in senior management, I was involved in the strategic
3 aspects of cases listed in Schedule RES-s1 during this period as well as performing
4 management activities.

5 Q. Please describe your responsibilities and experience while employed at the
6 Commission as a Regulatory Auditor V?

7 A. As a Regulatory Auditor V for the Commission, I had several areas of
8 responsibility. I was required to have and maintain a high degree of technical and substantive
9 knowledge in utility regulation and regulatory auditing. Among my various responsibilities as
10 a Regulatory Auditor V were:

- 11 1. To conduct the timely and efficient examination of the accounts,
12 books, records and reports of jurisdictional utilities;
- 13 2. To aid in the planning of audits and investigations, including
14 staffing decisions, and in the development of Staff positions in cases to
15 which the Accounting Department of the Commission was assigned, in
16 cooperation with Staff management as well as other Staff;
- 17 3. To serve as lead auditor, as assigned on a case-by-case basis,
18 and to report to the Assistant Manager-Accounting at the conclusion of
19 the case on the performance of less experienced auditors assigned to the
20 case, for use in completion of annual written performance evaluations;
- 21 4. To assist in the technical training of other auditors in the
22 Accounting Department;
- 23 5. To prepare and present testimony in proceedings before the
24 Commission, the Federal Communications Commission ("FCC") and
25 the Federal Energy Regulatory Commission ("FERC"), and aid
26 Commission Staff attorneys and the Commission's Washington, D.C.
27 counsel in the preparation of pleadings and for hearings and arguments,
28 as requested; and
- 29 6. To review and aid in the development of audit findings and
30 prepared testimony to be filed by other auditors in the Accounting
31 Department.

32 The Commission has relied on the Regulatory Auditor V position to be able to present and
33 defend positions both in filed testimony and orally at hearing. I have had many occasions to

Surrebuttal Testimony of
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1 present testimony before the Commission on issues ranging from the prudence of building
2 power plants to the appropriate method of calculating income taxes for ratemaking purposes.
3 I have worked in the area of telephone, electric and gas utilities. I have taken depositions on
4 behalf of the Commission in FERC dockets. Attached as Schedule RES-s1, is a listing of
5 cases and issues on which I have worked at the Commission. My responsibilities were
6 expanded to assist in federal cases involving the Commission as assigned.

7 Q. Have you previously submitted testimony in proceedings before the FERC?

8 A. Yes. I submitted testimony in Docket Nos. RP94-365-000, RP95-136-000,
9 RP96-173-000, et al. These dockets were cases involving Williams Natural Gas Company
10 ("WNG"). WNG provides gas transportation and storage services for local distribution
11 companies serving the western portion of Missouri. WNG provides service to Missouri Gas
12 Energy which serves the Kansas City area. My testimony in Docket No. RP94-365-000
13 involved a prudence challenge of the costs that WNG sought to recover in that case. I also
14 filed testimony regarding certain cost of service issues in Docket No. RP95-136-000, WNG's
15 rate case before the FERC. These issues included affiliated transactions between WNG and
16 its parent. I also conducted depositions on this Commission's behalf regarding affiliated
17 transactions between WNG and its parent company. I filed testimony in Docket No.
18 RP96-173-000, et al., on the issue of whether the costs in question met FERC's eligibility
19 criteria for recovery under FERC Order No. 636.

20 I submitted testimony in Docket No. RP96-199-000. That case was a Mississippi
21 River Transmission Corporation ("MRT") rate case. MRT provides gas transportation and
22 storage services for local gas distribution companies serving the eastern portion of Missouri.
23 MRT provides service to Laclede Gas Company ("Laclede") which serves the St. Louis area.

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1 My testimony in Docket No. RP96-199-000 involved cost of service issues. These issues
2 included affiliated transactions between MRT and its parent company.

3 Q. What expertise do you have relative to Missouri's affiliate transactions rules as
4 applied to electric and gas utilities, 4 CSR 240-20.105 and 4 CSR 240-40.105?

5 A. I helped draft the Missouri affiliate transactions rules which were to apply to
6 not just to the telecommunications industry. The rules were developed based on a
7 Commission initiative. The Commission wanted greater administrative efficiency as affiliate
8 transactions were playing a greater role in Southwestern Bell Telephone Company ("SWBT")
9 rate cases. The number of affiliate transaction issues was increasing in SWBT rate cases and
10 lack of documentation of key information (e.g., time reporting of executive and non-executive
11 personnel, determination and charging of costs, determination of and charging of market
12 value, etc.) made the affiliate issues more difficult to address and resolve. The Commission's
13 affiliate transactions rules were influenced by the affiliate transactions rules applied by the
14 Federal Communications Commission (FCC).

15 Through the National Association of Regulatory Utility Commissioners ("NARUC")
16 I have experience in examination of the telephone implementation of safeguards against
17 affiliate transaction abuse and participated on joint audits with other states and the FCC
18 before the Bell System divestiture and telephones/telecommunications were deregulated in
19 Missouri. I was familiar with the SWBT implementation of its affiliate transactions
20 protections as well as those of General Telephone Company.

21 Q. Was it thought that affiliate transactions rules were needed only for the
22 telephone/telecommunications industry?

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1 A. No. Among other things, there was divestiture of the Bell System and there
2 was deregulation of the state telephone/telecommunications industry in Missouri so the
3 affiliate transactions rule that was viewed as needed for the telephone/telecommunications
4 industry was ultimately developed for the electric, gas and steam heat regulated industries that
5 are covered by Chapter 393.

6 Q. Are you working on any Commission Cost Allocation Manual (“CAM”) case?

7 A. Yes. I have been working in and continue to work in File No. EO-2014-0189,
8 In the Matter of Kansas City Power & Light Company (“KCPL”) and KCP&L Greater
9 Missouri Operations Company's (“GMO”) Application for Approval of Cost Allocation
10 Manual. I also have worked in Case No. AO-2012-0062 respecting development of CAMs
11 for The Empire District Electric Company and have provided assistance to other members of
12 Staff in Case No. GO-2012-0322 respecting the development of a CAM for Summit Natural
13 Gas Company of Missouri, Inc.

14 Q. What is the purpose of your surrebuttal testimony in this case?

15 A. The purpose of my testimony is to address the KCPL rebuttal testimony of
16 Mr. Ronald A. Klote. Specifically, I will address the section of his rebuttal testimony
17 beginning on page 40, line 12 through page 44, line 13. This rebuttal testimony addresses his
18 thoughts regarding the CAM issues between the Office of Public Counsel (“OPC”) and the
19 Company. The purpose of this surrebuttal testimony is to sponsor Staff's position regarding
20 the CAM issues in this rate case.

21 Q. What is Staff's position regarding the CAM issues reflected in Mr. Klote's
22 rebuttal testimony?

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1 A. Staff agrees with Mr. Klote's position that this rate case is not the proper venue
2 to establish a Commission approved CAM for KCPL. Mr. Klote is correct that the parties
3 were very close to an agreement regarding a CAM recommendation but agreement was not
4 finalized. Today the environment is different than the situation that existed less than a year
5 ago. Staff's perspective has been altered principally because of the uncertainty caused by the
6 Great Plains Energy, Inc. ("GPE") agreement to acquire Westar Energy, Inc. ("Westar"). The
7 uncertainty is based on the lack of definition regarding how KCPL will operate with Westar
8 as its affiliate.

9 Also, Mr. Klote quotes from the Stipulation and Agreement that the Staff, KCPL,
10 GMO and GPE entered into and filed on October 12, 2016, in File No. EE-2017-0113
11 regarding CAMs for KCPL and GMO:

12 KCP&L and GMO agree to meet with Staff no later than 60 days
13 after the closing of the Transaction to provide a description of its
14 expected impact on the allocation of costs among GPE's utility and
15 non-utility subsidiaries as well as a description of its expected impact
16 on the cost allocation manuals ("CAMs") of KCP&L and GMO. No
17 later than six months after the closing of the Transaction but no less
18 than two months before the filing of a general rate case for either
19 KCP&L or GMO, whichever occurs first, KCP&L and GMO agree to
20 file updates to their existing CAMs reflecting process and
21 recordkeeping changes necessitated by the Transaction.

22
23 On October 26, 2016, a Stipulation and Agreement among OPC, KCPL, GMO and GPE was
24 filed in File No. EE-2017-0113 which states in part: "The Signatories hereto recommend that
25 the Commission grant the requested variance subject to the following conditions and subject
26 to the Stipulation and Agreement between the Joint Applicants and the Staff of the
27 Commission filed herein on October 12, 2016."¹

¹ I would also note that on October 19, 2016, a *Unanimous Stipulation And Agreement And Joint Request To Suspend Procedural Schedule* was filed in Case No. AO-2012-0062 to suspend the Empire CAM proceedings pending the closing of various transactions involving Empire, Liberty Utilities Co., and Liberty Sub Corp.

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Robert E. Schallenberg

1 There have also been other changes not related to the Westar acquisition, the
2 “Transaction” referred to in the above quotation. Mr. Klote represents in his rebuttal
3 testimony at page 42, lines 2-4, that KCPL is “already operating under a CAM which
4 documents the processes and procedures around its cost allocation process and ensures
5 compliance with the affiliate transaction rules.” The level of a company’s current compliance
6 with the Commission’s affiliate transactions rule determines the CAM areas that can adopt
7 current company practices as well as identify the operations that need to be modified.

8 KCPL will be submitting affiliate transactions information on its 2016 operations on
9 or before March 15, 2017. This material will be very useful in evaluating how well KCPL’s
10 activities presently comply with the Commission’s affiliate transactions rule. The
11 examination of KCPL’s affiliate transactions report also helps assess the level of KCPL’s
12 “effective enforcement” of its current CAM policies and procedures.

13 Q. Does Staff disagree with any elements in Mr. Klote’s rebuttal testimony?

14 A. Yes. Staff does not believe that the CAM proposed by KCPL in response to
15 Public Counsel’s proposed CAM should be approved in this case. Further, Staff holds the
16 position that no party in this case has presented a CAM that the Commission should approve.
17 None of the parties have performed an adequate examination of KCPL’s recent compliance
18 with the Commission’s affiliate transactions rule to determine what practices should be
19 adopted versus the practices that must be modified or eliminated.

20 Q. What exactly is Staff’s position regarding the CAM issue in this case?

21 A. This case is not the proper venue to approve a proposed CAM. There are no
22 unilateral CAM modifications available in this case that can provide assurance that the

Within six (6) months of the closing of the transactions involving said entities, Empire District Electric and Empire District Gas are to file proposed CAMs and seek Commission approval thereof.

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Robert E. Schallenberg

1 resulting CAM will lead to reasonable compliance with the affiliate transactions rule. The
2 CAM case will afford the parties the opportunity to identify specific language and provide
3 support for the CAM elements that are in disagreement. The CAM case also will generate
4 detailed reasons from opposing parties related to their disagreements with another party's
5 CAM positions. CAM issues in rate cases, due to the number and complexity of the other
6 issues which must be addressed in the case, cause the matter of competing CAMs to
7 ultimately look like all or nothing propositions, i.e., one party's CAM in entirety versus
8 another party's CAM in entirety. Neither CAM proposal is based on the vetting needed to
9 develop a CAM proposal that the Commission should approve at this time. The vetting is a
10 joint exchange of perspectives to create the CAM that addresses the nature and manner of
11 utility participation in affiliate transactions while ensuring these transactions do not result in
12 subsidization of the utility's affiliates. Further, the GPE acquisition of Westar will in all
13 likelihood render any CAM approved in this case significantly deficient and probably cause
14 non-compliance with the Commission's affiliate transactions rule. Finally, the Commission's
15 affiliate transactions rule provides KCPL the flexibility to operate in a non-compliant manner
16 if the rule's variance provisions are followed.

17 Q. Does this conclude your Surrebuttal Testimony?

18 A. Yes.

CASE PROCEEDING PARTICIPATION

ROBERT E. SCHALLENBERG

<u>COMPANY</u>	<u>CASE NO.</u>
Grain Belt Express Clean Line, LLC	EA-2016-0358
Spire, Inc. EnergySouth, Inc.	GM-2016-0342
Great Plains Energy, Inc. Westar Energy, Inc.	EM-2016-0324
The Empire District Electric Company, Liberty Utilities (Central) Co. and Liberty Sub Corp.	EM-2016-0213
Laclede Gas Company	GF-2015-0181
The Empire District Electric Company	AO-2012-0062
KCP&L Greater Missouri Operations Company	ER-2010-0356
Kansas City Power & Light Company	ER-2010-0355
Great Plains Energy Incorporated, Kansas City Power & Light Company	ER-2009-0090
Great Plains Energy Incorporated, Kansas City Power & Light Company	ER-2009-0089
Great Plains Energy Incorporated, Kansas City Power & Light Company, Aquila, Inc.	EM-2007-0374
Union Electric Company, d/b/a AmerenUE	ER-2007-0002
Missouri Pipeline Company	GC-2006-0491
Aquila, Inc.	ER-2005-0436
Union Electric Company, d/b/a AmerenUE	EA-2005-0180
Union Electric Company, d/b/a AmerenUE	EC-2002-1
Mississippi River Transmission	RP96-199-000
Williams Natural Gas Company	RP96-173-000
Williams Natural Gas Company	RP95-136-000
Williams Natural Gas Company	RP94-365-000
Laclede Gas Company	GR-94-220
Western Resources	GM-94-40
Western Resources	GR-93-240

CASE PROCEEDING PARTICIPATION

ROBERT E. SCHALLENBERG

<u>COMPANY</u>	<u>CASE NO.</u>
St. Joseph Light & Power Company	ER-93-41
Southwestern Bell Telephone Company	TC-93-224
St. Joseph Light & Power Company	EC-92-214
Kansas Power & Light Company	GR-91-291
Kansas Power & Light Company	EM-91-213
Arkansas Power & Light Company	EM-91-29
Missouri Public Service Company	ER-90-101
Southwestern Bell Telephone Company	TR-90-98
General Telephone	TR-89-182
Southwestern Bell Telephone Company	TO-89-56
Southwestern Bell Telephone Company	TC-89-14
Union Electric Company	EC-87-114
General Telephone	TC-87-57
General Telephone	TM-87-19
General Telephone	TR-86-148
Southwestern Bell Telephone Company	TR-86-84
Kansas City Power & Light Company	EO-85-185
Kansas City Power & Light Company	ER-85-128
Southwestern Bell Telephone Company	TR-83-253
Kansas City Power & Light Company	ER-83-49
Southwestern Bell Telephone Company	TR-82-199
Kansas City Power & Light Company	HR-82-67
Kansas City Power & Light Company	ER-82-66
Southwestern Bell Telephone Company	TO-82-3
Southwestern Bell Telephone Company	TR-81-208
Kansas City Power & Light Company	ER-81-42
Southwestern Bell Telephone Company	TR-80-256

CASE PROCEEDING PARTICIPATION

ROBERT E. SCHALLENBERG

<u>COMPANY</u>	<u>CASE NO.</u>
United Telephone Company of Missouri	TR-80-235
Kansas City Power & Light Company	ER-80-204
Kansas City Power & Light Company	ER-80-48
Kansas City Power & Light Company	ER-80-48
Southwestern Bell Telephone Company	TR-79-213
Gas Service Company	GR-79-114
Missouri Public Service Company	ER-79-60
Missouri Public Service Company	ER-79-61
Kansas City Power & Light Company	ER-78-252
Missouri Public Service Company	GR-78-30
Missouri Public Service Company	ER-78-29
Gas Service Company	GR-78-70
Kansas City Power & Light Company	ER-77-118

**CASE SUMMARY OF INVOLVEMENT
OF
ROBERT E. SCHALLENBERG**

Grain Belt Express Clean Line, LLC
Case No. EA-2016-0358
Date: January 24, 2017 (Rebuttal Report)
Areas: Public Comments

The Empire District Electric Company
Case No. AO-2012-0062
Date: September 9, 2016 (Direct)
Areas: Affiliated Transactions; Cost Allocation Manual

Spire, Incorporated
EnergySouth, Inc.
Case No. GM-2016-0342
Date: September 1, 2016 (Investigation Report)
Areas: Affiliated Transactions

Great Plains Energy Incorporated
Westar Energy, Inc.
Case No. EM-2016-0324
Date: July 25, 2016 (Investigation Report)
Areas: Affiliated Transactions

The Empire District Electric Company,
Liberty Utilities (Central) Co. and Liberty Sub Corp.
Case No. EM-2016-0213
Date: July 20, 2016 (Rebuttal)
Areas: Affiliated Transactions

Laclede Gas Company
Case No. GF-2015-0181
Date: June 18, 2015
Areas: Finance Authority

KCP&L Greater Missouri Operations Company
Case No. ER-2010-0356
Date: November 4, 2010 (Report)
Areas: Construction Audit and Prudence Review

Kansas City Power & Light Company
Case No. ER-2010-0355
Date: November 4, 2010 (Report)
Areas: Construction Audit and Prudence Review

**CASE SUMMARY OF INVOLVEMENT
OF
ROBERT E. SCHALLENBERG**

Great Plains Energy Incorporated,
Kansas City Power & Light Company
Case No. ER-2009-0090
Date: April 9, 2009 (Surrebuttal)
Areas: Iatan Prudence Review

Great Plains Energy Incorporated,
Kansas City Power & Light Company
Case No. ER-2009-0089
Date: April 7, 2009 (Surrebuttal)
Areas: Iatan Prudence Review

Great Plains Energy Incorporated,
Kansas City Power & Light Company, Aquila, Inc.
Case No. EM-2007-0374
Date: October 12, 2007 (Rebuttal and
Staff Report of Evaluation and Recommendations)
Areas: GPE Acquisition of Aquila

Union Electric Company, d/b/a AmerenUE
Case No. ER-2007-0002
Date: February 28, 2007 (Surrebuttal)
Areas: EEInc.
Date: January 31, 2007 (Rebuttal)
Areas: EEInc. and 4 CSR 240-10.020

Missouri Pipeline Company
Case No. GC-2006-0491
Date: September 6, 2006 (Direct)
November 17, 2006 (Surrebuttal)
Areas: Affiliate Transactions, Tariff Violations and Associated Penalties;
Transportation Tariffs

Aquila, Inc.
Case No. ER-2005-0436
Date: October, 14 2005 (Direct)
December 13, 2005 (Surrebuttal)
Areas: Unit Ownership Costs

Union Electric Company, d/b/a AmerenUE
Case No. EA-2005-0180
Date: October 15, 2005 (Rebuttal)
Areas: East Transfer

**CASE SUMMARY OF INVOLVEMENT
OF
ROBERT E. SCHALLENBERG**

Union Electric Company d/b/a AmerenUE

Case No.: EC-2002-1

Date: June 24, 2002

Area: Overview, 4 CSR 240-10.020, Alternative Regulation Plan

Laclede Gas Company

Case No. GR-94-220

Date: July 1, 1994

Areas: Property Taxes, Manufactured Gas Accruals, Deregulated Cost Assignments

Western Resources

Case No. GM-94-40

Date: November 29, 1993

Areas: Jurisdictional Consequences of the Sale of Missouri Gas Properties

Kansas Power & Light Company

Case No. EM-91-213

Date: April 15, 1991

Areas: Purchase of Kansas Gas & Electric Company

Arkansas Power & Light Company and Union Electric Company

Case No. EM-91-29

Date: 1990-1991

Areas: No pre-filed rebuttal testimony by Staff before non-unanimous stipulation and agreement reached.

General Telephone Company of the Midwest

Case No. TM-87-19

Date: December 17, 1986

Areas: Merger

Union Electric Company

Case No. EC-87-114

Date: April 27, 1987

Areas: Elimination of Further Company Phase-In Increases, Write-Off of Callaway I to Company's Capital Structure

General Telephone Company of the Midwest

Case No. TC-87-57

Date: December 22, 1986

Areas: Background and Overview, GTE Service Corporation, Merger Adjustment, Adjustments to Income Statement

**CASE SUMMARY OF INVOLVEMENT
OF
ROBERT E. SCHALLENBERG**

Southwestern Bell Telephone Company

Case No. TR-86-84

Date: 1986

No prefiled direct testimony by Staff - case settled before Staff direct testimony filed.

Kansas City Power & Light Company

Case Nos. EO-85-185 and ER-85-128

Date: April 11, 1985

Areas: Phase I - Electric Jurisdictional Allocations

Date: June 21, 1985

Areas: Phase III - Deferred Taxes Offset to Rate Base

Date: July 3, 1985

Areas: Phase IV - 47% vs. 41.5% Ownership, Interest, Phase-In, Test Year/True-Up, Decision to Build Wolf Creek, Non-Wolf Creek Depreciation Rates, Depreciation Reserve

Southwestern Bell Telephone Company

Case No. TR-83-253

Date: September 23, 1983

Areas: Cost of Divestiture Relating to AT&T Communications, Test Year, True-Up, Management Efficiency and Economy

Kansas City Power & Light Company

Case No. ER-83-49

Date: February 11, 1983

Areas: Test Year, Fuel Inventories, Other O&M Expense Adjustment, Attrition Adjustment, Fuel Expense-Forecasted Fuel Prices, Deferred Taxes Offset to Rate Base

Kansas City Power & Light Company

Case Nos. ER-82-66 and HR-82-67

Date: March 26, 1982

Areas: Indexing/Attrition, Normalization vs. Flow-Through, Deferred Taxes as an Offset to Rate Base, Annualization of Amortization of Deferred Income Taxes, Cost of Money/Rate of Return, Allocations, Fuel Inventories, Iatan AFDC Associated with AEC Sale, Forecasted Coal and Natural Gas Prices, Allowance for Known and Measurable Changes

Southwestern Bell Telephone Company

Case No. TR-82-199

Date: August 27, 1982

Areas: License Contract, Capitalized Property Taxes, Normalization vs. Flow-Through, Interest Expense, Separations, Consent Decree, Capital Structure Relationship

**CASE SUMMARY OF INVOLVEMENT
OF
ROBERT E. SCHALLENBERG**

Generic Telecommunications
Straight Line Equal Life Group and Remaining Life Depreciation Methods
Case No. TO-82-3
Date: December 23, 1981
Areas: Depreciation

Southwestern Bell Telephone Company
Case No. TR-81-208
Date: August 6, 1981
Areas: License Contract, Flow-Through vs. Normalization

Kansas City Power & Light Company
Case No. ER-81-42
Date: March 13, 1981
Areas: Iatan (AEC Sale), Normalization vs. Flow-Through, Allocations, Allowance for
Known and Measurable Changes

Southwestern Bell Telephone Company
Case No. TR-80-256
Date: October 23, 1980
Areas: Flow-Through vs. Normalization

United Telephone Company of Missouri
Case No. TR-80-235
Date: December 1980
Areas: Rate of Return

Kansas City Power & Light Company
Case Nos. ER-80-48 and ER-80-204
Date: March 11, 1980
Areas: Iatan Station Excess Capacity, Interest Synchronization, Allocations

Southwestern Bell Telephone Company
Case No. TR-79-213
Date: October 19, 1979
Areas: Income Taxes, Deferred Taxes

Gas Service Company
Case No. GR-79-114
Date: June 15, 1979
Areas: Deferred Taxes as an Offset to Rate Base

**CASE SUMMARY OF INVOLVEMENT
OF
ROBERT E. SCHALLENBERG**

Missouri Public Service Company
Case Nos. ER-79-60 and GR-79-61
Date: April 9, 1979
Areas: Depreciation Reserve, Cash Working Capital

Missouri Public Service Company
Case Nos. ER-78-29 and GR-78-30
Date: August 10, 1978
Areas: Fuel Expense, Electric Materials and Supplies, Electric and Gas Prepayments,
Electric and Gas Cash Working Capital, Electric Revenues

While in the employ of the Kansas State Corporation Commission in 1978, Mr. Schallenberg worked on a Gas Service Company rate case and rate cases of various electric cooperatives.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Kansas City Power & Light)
Company's Request for Authority to) Case No. ER-2016-0285
Implement A General Rate Increase for)
Electric Service)

AFFIDAVIT OF ROBERT E. SCHALLENBERG

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

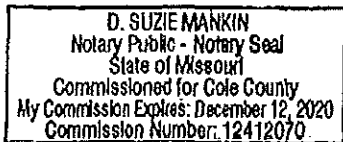
COMES NOW ROBERT E. SCHALLENBERG and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing Surrebuttal Testimony; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.


ROBERT E. SCHALLENBERG

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 27th day of January, 2017.




Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Kansas City Power & Light)
Company's Request for Authority to) Case No. ER-2016-0285
Implement A General Rate Increase for)
Electric Service)

AFFIDAVIT OF ROBERT E. SCHALLENBERG

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) ss.
COUNTY OF COLE)

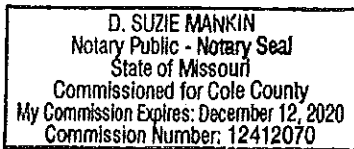
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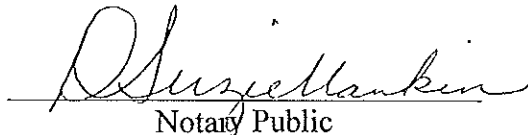
Further the Affiant sayeth not.


ROBERT E. SCHALLENBERG

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 27th day of January, 2017.




Notary Public