

EXHIBIT

Exhibit No.:

Issue(s):

ISRS Statute/

ISRS Rule/

Public Detriments

Witness/Type of Exhibit:

Hyneman/Rebuttal

Sponsoring Party:

Public Counsel

Case No.: GO-2016-0196 and GO-2016-0197

REBUTTAL TESTIMONY

OF

CHARLES R. HYNEMAN

FILED
May 11, 2016
Data Center
Missouri Public
Service Commission

Submitted on Behalf of the Office of the Public Counsel

✓ LACLEDE GAS COMPANY

CASE NO. GO-2016-0196

and

MISSOURI GAS ENERGY

CASE NO. GO-2016-0197

April 21, 2016

OPC Exhibit No. 11
Date 4/26 Reporter RB
File No. GO-2016-0196
GO-2016-0197

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application)
Of Laclede Gas Company to)
Change its Infrastructure System) Case No. GO-2016-0196
Replacement Surcharge in its)
Laclede Gas Service Territory)


In the Matter of the Application)
of Laclede Gas Company to)
Change its Infrastructure) Case No. GO-2016-0197
System Replacement Surcharge in)
its Missouri Gas Energy)
Service Territory)

AFFIDAVIT OF CHARLES R. HYNEMAN

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Charles R. Hyneman, of lawful age and being first duly sworn, deposes and states:


1. My name is Charles R. Hyneman. I am the Chief Public Utility Accountant for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.


Charles R. Hyneman, C.P.A.
Chief Public Utility Accountant

Subscribed and sworn to me this 21st day of April 2016.



JERENE A. BUCKMAN
My Commission Expires
August 23, 2017
Cole County
Commission #13754037


Jerene A. Buckman
Notary Public

My Commission expires August 23, 2017.

REBUTTAL TESTIMONY

OF

CHARLES R. HYNEMAN

LACLEDE GAS COMPANY

AND MISSOURI GAS ENERGY

CASE NOS. GO-2016-0196 and GO-2016-0197

1 **Q. Please state your name and business address.**

2 A. Charles R. Hyneman, PO Box 2230, Jefferson City, Missouri 65102.

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

4 A. I am employed by the Missouri Office of the Public Counsel (“OPC”) as the Chief Public
5 Utility Accountant.

6 **Q. Are you the same Charles Hyneman who filed direct testimony in this case?**

7 A. Yes, I am.

8 **Q. What is the purpose of your rebuttal testimony?**

9 A. The purpose of this testimony is to respond to the direct testimony of Laclede Gas
10 “Laclede”) and Missouri Gas Energy (“MGE”) witness Glenn Buck.

11 **Q. Does Mr. Buck state in his testimony that he is sponsoring Laclede Gas’ February 1,
12 2016 ISRS petition?**

13 A. Yes.

14 **Q. Page 4 of the Laclede’s February 1, 2016 petition states “The infrastructure system
15 replacements listed on Appendix A are eligible gas utility plant projects in that they
16 are either: a) mains, valves, service lines, regulator stations, vaults, and other pipeline
17 system.....” Is that statement true?**

1 A. No. A significant part of Laclede's ISRS request is not eligible for inclusion in any ISRS
2 resulting from this case. Section 393.1009.3(b) RSMo clearly states, in order for plant
3 projects to be included in an ISRS, one significant requirement is the plant must be an
4 "eligible infrastructure system replacements." Eligible infrastructure system replacements
5 must be gas utility plant projects that are (1) in service and (2) used and useful. By
6 definition, estimated future plant projects included in Laclede's February 1, 2016 petition
7 cannot be in service or used and useful. Therefore, they cannot be ISRS plant projects.

8 **Q. Page 4 of the Staff Recommendations attached to the Direct Testimony of Mr. Buck**
9 **reflects Laclede's ISRS increases since its last rate case. Do the increases listed show**
10 **any trends that give you additional concerns with the ISRS petitions?**

11 A. Yes. Comparing Laclede's recent ISRS costs to all past ISRS costs shows a concerning
12 trend of significant ISRS cost increases since 2012. Immediately preceding these increases,
13 Laclede changed its leadership and moved to a more aggressive growth strategy. In 2013,
14 Laclede acquired MGE. In 2014, Laclede acquired Alabama Gas Corporation. The ISRS
15 cost increases suggest Laclede's new growth strategy also involves increasing the return on
16 its shareholders' investments by increasing rate base through infrastructure replacements. I
17 reach this conclusion in part because I am aware of no new federal or state safety regulations
18 or new findings regarding the state of Laclede's infrastructure to justify such an increase in
19 ISRS costs. This trend is concerning because it suggests replacements could be occurring at
20 a more costly rate than necessary to maintain a safe and reliable system and because it
21 shows a significant increase in the number of infrastructure projects that Public Service
22 Commission staff ("Staff") and OPC must review in these ISRS petitions.

23 **Q. Has Laclede made any statements supporting your conclusion that the increase in**
24 **ISRS costs are part of its' new growth strategy?**

25 A. Yes. Laclede stated the following in a March 24, 2016 press release announcing its decision
26 to change its name (which has been in place since 1857) to "Spire":

1 To better reflect the company it is becoming, The Laclede Group (NYSE:
2 LG) is unveiling its new name. In three short years, The Laclede Group has
3 added nearly one million natural gas customers, expanded its geographic
4 coverage and quadrupled in value. The company has grown into the fifth
5 largest publicly traded natural gas company in the country and will continue
6 its growth on the national energy stage.

7 “With all the pieces in place – the larger scale of our utility business, our
8 focus on organic growth and our investments in infrastructure and emerging
9 technology – we see no limit to what our energy can do for our customers,
10 employees, shareholders and communities.” - Suzanne Sitherwood, president
11 and CEO of The Laclede Group

12 **Q. How did you measure Laclede’s increases in ISRS costs?**

13 **A.** I reviewed each of Laclede’s ISRS cases since its first case in 2004. I divided the ISRS
14 revenue requirement from each case by the number of days in the ISRS period to calculate
15 an average ISRS cost per day. This analysis provides a general indication of the direction
16 (increases or decreases) of the costs in an ISRS. The chart below shows the results of this
17 analysis.

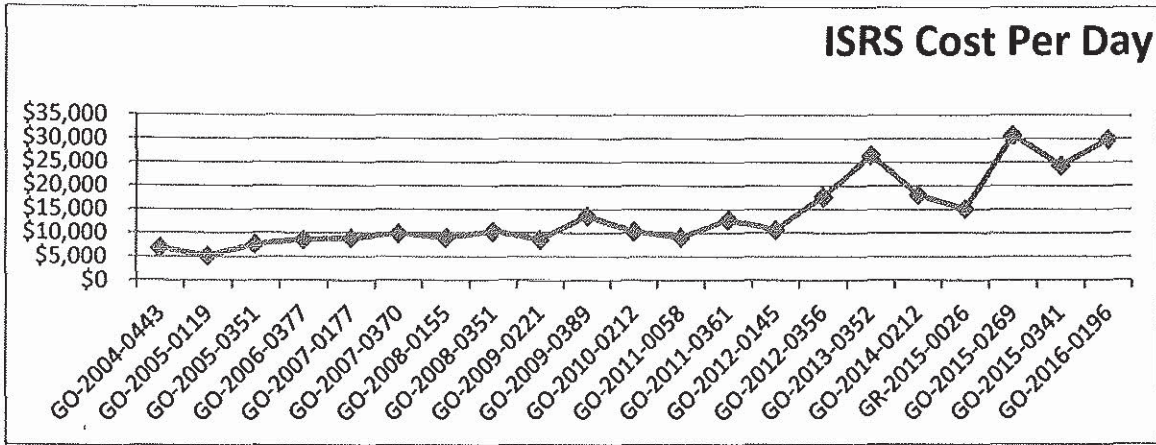
Rebuttal Testimony of
 Charles R. Hyneman
 Case No. GO-2016-0196 and GO-2016-0197

Case	ISRS ordered	Plant start	Plant End	ISRS Accumulation Period	ISRS cost per day
GO-2004-0443	\$3,560,000	8/1/2002	12/31/2003	517	\$6,886
GO-2005-0119	\$1,416,000	1/1/2004	9/30/2004	273	\$5,187
GO-2005-0351	\$1,150,000	10/1/2004	2/28/2005	150	\$7,667
GO-2006-0377	\$1,820,481	8/1/2005	2/28/2006	211	\$8,628
GO-2007-0177	\$1,893,864	3/1/2006	9/30/2006	213	\$8,891
GO-2007-0370	\$1,797,448	10/1/2006	3/31/2007	181	\$9,931
GO-2008-0155	\$1,646,284	4/1/2007	9/30/2007	182	\$9,046
GO-2008-0351	\$1,884,782	10/1/2007	3/31/2008	182	\$10,356
GO-2009-0221	\$2,089,404	4/1/2008	11/30/2008	243	\$8,598
GO-2009-0389	\$2,473,240	12/1/2008	5/31/2009	181	\$13,664
GO-2010-0212	\$2,818,150	6/1/2009	2/28/2010	272	\$10,361
GO-2011-0058	\$2,490,876	3/1/2010	11/30/2010	274	\$9,091
GO-2011-0361	\$2,319,935	12/1/2010	5/31/2011	181	\$12,817
GO-2012-0145	\$1,953,734	6/1/2011	11/30/2011	182	\$10,735
GO-2012-0356	\$3,222,113	12/1/2011	5/31/2012	182	\$17,704
GO-2013-0352	\$4,824,037	6/1/2012	11/30/2012	182	\$26,506
GO-2014-0212	\$7,018,225	2/1/2013	2/24/2014	388	\$18,088
GR-2015-0026	\$2,780,045	3/1/2014	8/31/2014	183	\$15,192
GO-2015-0269	\$5,524,406	9/1/2014	2/28/2015	180	\$30,691
GO-2015-0341	\$4,456,045	3/1/2015	8/31/2015	183	\$24,350
GO-2016-0196	\$5,389,900	9/1/2015	2/28/2016	180	\$29,944

1

2 **Q. Why is it important to conduct this analysis?**

3 A. The analysis shows from Case No. GO-2004-0443 through GO-2012-0145, the average
 4 ISRS cost per day in this period was \$9,418. Since 2012, the average ISRS cost per day has
 5 increased to \$23,211 per day. These findings are shown graphically below:



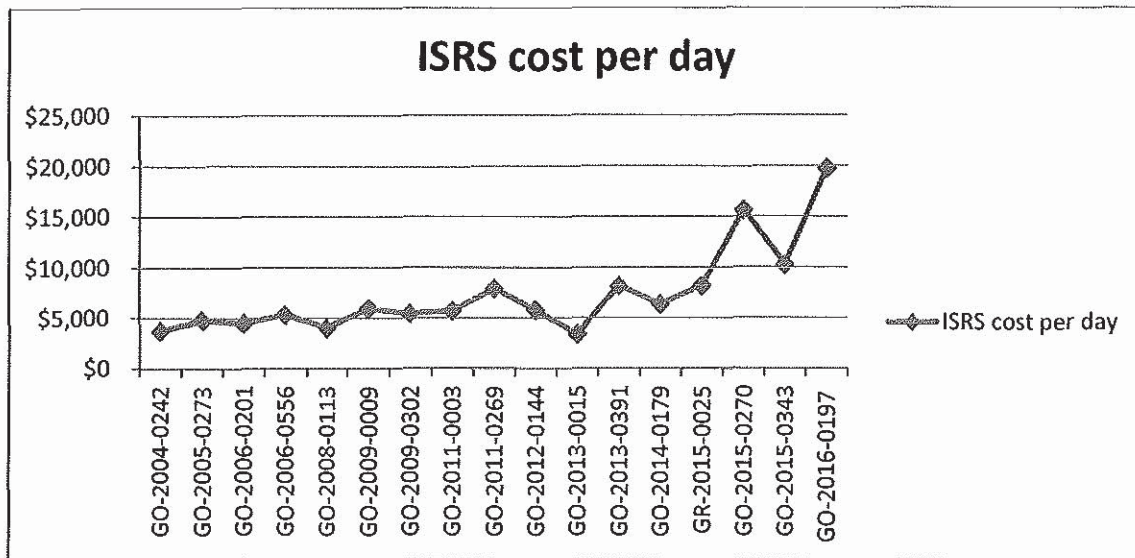
1

2 **Q. Did you perform this same analysis for MGE’s ISRS filings?**

3 **A. Yes. The results of the MGE ISRS analysis is below:**

MGE ISRS	ISRS ordered	Plant start	Plant End	ISRS Accumulation Period	ISRS cost per day
GO-2004-0242	\$3,072,903	7/1/2001	9/30/2003	821	\$3,743
GO-2005-0273	\$1,164,726	5/1/2004	12/31/2004	244	\$4,773
GO-2006-0201	\$1,223,622	1/1/2005	9/30/2005	272	\$4,499
GO-2006-0556	\$1,290,779	10/1/2005	5/31/2006	242	\$5,334
GO-2008-0113	\$1,339,878	11/1/2006	9/30/2007	333	\$4,024
GO-2009-0009	\$1,445,763	10/1/2007	5/31/2008	243	\$5,950
GO-2009-0302	\$1,330,304	6/1/2008	1/31/2009	244	\$5,452
GO-2011-0003	\$1,379,866	10/1/2009	5/31/2010	242	\$5,702
GO-2011-0269	\$1,928,196	6/1/2010	1/31/2011	244	\$7,902
GO-2012-0144	\$1,393,096	2/1/2011	9/30/2011	241	\$5,780
GO-2013-0015	\$823,284	10/1/2011	5/31/2012	243	\$3,388
GO-2013-0391	\$1,741,740	6/1/2012	12/31/2012	213	\$8,177
GO-2014-0179	\$1,729,917	1/1/2013	9/30/2013	272	\$6,360
GR-2015-0025	\$1,990,296	1/1/2014	8/31/2014	242	\$8,224
GO-2015-0270	\$2,814,926	9/1/2014	2/28/2015	180	\$15,638
GO-2015-0343	\$1,878,151	3/1/2015	8/31/2015	183	\$10,263
GO-2016-0197 (current)	\$3,570,050	9/1/2015	2/29/2016	181	\$19,724

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Q. What does this analysis indicate?

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A. This analysis shows that, before its association with Laclede, MGE's average ISRS cost per day was \$5,394. Since its association with Laclede in Case No. GO-2014-0179, MGE's average ISRS cost per day increased by 123% from \$5,394 to \$12,042.

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Q. As an auditor, what do these findings indicate must be done?

7

A. These findings indicate Laclede and MGE's ISRS filings need to be audited in a very thorough, aggressive manner. An auditor must maintain an attitude of professional skepticism. If Staff did this type of analysis on Laclede and MGE's ISRS cost increases, it should increase its ISRS audit scope and focus to find the reason for these skyrocketing ISRS costs. Instead, the Staff keeps agreeing to less and less time to perform its ISRS audits and therefore do not conduct the thorough, aggressive process required of the profession.

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Q. Are Laclede's ISRS filings audited by Staff in a way that protects the public interest?

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A. No. Staff conducts what I would call a high-level review of Laclede's ISRS filings. Part of the reason why Staff only performs a high level review of Laclede's ISRS filings is that

15

1 Staff is only allowed a sixty-day period from the date the ISRS petition is filed to the date it
2 must file a report on its review while Laclede is allowed to issue true-ups and other
3 adjustments not authorized by the ISRS statutes or rules.

4 **Q. If Staff was allowed the full authorized sixty-day audit period from the date of the**
5 **ISRS petition to the date of the report, would it be able to do a better job in its ISRS**
6 **reviews?**

7 **A.** Yes. I maintain sixty days is not sufficient for a full ISRS audit. However, if Staff were
8 allowed a full sixty-day audit period without additional updates, they would have
9 sufficient time to conduct the type of analysis described above to find out the reasons for
10 Laclede's significant increase in ISRS costs. I do not believe that Staff does any
11 meaningful analysis of Laclede's ISRS petitions due, in part, to the restricted audit
12 period.

13 **Q. Is an audit of Laclede's ISRS more difficult than an audit of MGE ISRS prior to**
14 **MGE's association with Laclede?**

15 **A.** Yes. It is considerably more difficult. Laclede provides much less information in work
16 orders than MGE used to provide when it was not associated with Laclede. As I noted in
17 my audit findings included in Staff's September 23, 2014 Staff Recommendation in MGE
18 ISRS Case No. GR-2015-0025:

19 As the Company explained in their response to Staff Data Request
20 No.13, the ISRS plant listed in MGE's application included
21 \$1,419,574 of plant-in-service that was already included in MGE's
22 rate base in its last rate case, No. GR-2014-0007. MGE advised the
23 Staff that this error was due to a difference in accounting for ISRS
24 plant between MGE and Laclede and this error...
25

1 **Q. Have you had discussions with Mr. Buck concerning what you believe is a**
2 **significant lack of information included in the work order “face sheets” provided by**
3 **Laclede to Staff and OPC to review ISRS costs?**

4 **A.** Yes. Mr. Buck and I had these discussions when I made a site visit to Laclede’s St. Louis
5 headquarters in the fall of 2014 to review Laclede’s ISRS work orders. When I expressed
6 my concern about the lack of information in Laclede’s and MGE’s work orders, Mr.
7 Buck indicated it was a computer software issue and that, when the two companies were
8 more integrated, more information may be available. However, more information is not
9 available as Laclede continues to provide only a summary and not the actual complete
10 work order. My understanding is that Laclede refers to this one-page summary as a “face
11 sheet”, which further indicates its lack of data. While Laclede may believe this simple
12 work order face sheet is sufficient for OPC and Staff to review in its audit of ISRS costs,
13 it is not by any professional standard.

14 **Q. When you performed audits of MGE’s ISRS petitions, did MGE include estimated**
15 **future plant in its petitions?**

16 **A.** No. MGE did not include future ISRS plant in its ISRS petitions before its association
17 with Laclede. Prior to its association with Laclede, MGE properly included only plant
18 that qualified for ISRS treatment in its petitions.

19 **Q. Were you satisfied with the level of information included in MGE’s work order**
20 **files?**

21 **A.** Yes. Prior to its association with Laclede, MGE provided a folder for each work order
22 that included all documentation related to construction projects - including all requests
23 for the project that explained why the project as necessary, why the project qualified for
24 ISRS treatment, documentation on plant relocations including whether a reimbursement
25 was appropriate and if it was received. Also included was a breakdown of all the costs of

1 the project. This is necessary to ensure that only appropriate plant costs would be
2 charged to the ISRS plant. None of this information is now provided by Laclede or MGE
3 in its work order face sheets.

4 **Q. If work order face sheets are the only information Staff reviews to determine the**
5 **appropriate cost of the work orders, is that sufficient?**

6 **A.** No. However, this type of review would indicate why Staff believes it has sufficient time
7 to review ISRS true up work orders. It does not take much time to review fifty or sixty
8 face sheets but this type of review provides little value if the purpose of the review is to
9 ensure only eligible plant is included in the ISRS work orders and that only appropriate
10 costs are charged accordingly.

11 **Q. Does this conclude your testimony?**

12 **A.** Yes.

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
4/18/16	Laclede Gas Company and Missouri Gas Energy	GO-2016-0196 & 0197	ISRS True-ups/ ISRS Statute/ ISRS Rule/Public Detriments	Direct Testimony
4/1/16	Empire District Electric Company	ER-2016-0023	Regulatory Policy/Cost Allocation Manual/Loss on Retirement of Plant Assets/Pension SERP expense/Stock Issuance Expense/ST Incentive Compensation/Equity Compensation/Rate Base and Expense Trackers	Direct Testimony
3/4/16	Missouri American Water Company	WR-2016-0301	Environmental Cost Adjustment Mechanism (ECAM)/ Short-Term Incentive Compensation /Long-Term Incentive Compensation/ Income Taxes/Normalization Violation/Ratemaking Principles/Pension Trackers/	Surrebuttal Testimony
2/11/16	Missouri American Water Company	WR-2016-0301	Ratemaking Theory/ Single-Issue Ratemaking/ Regulatory Lag/ Revenues/ Environmental Cost Adjustment Mechanism (ECAM)/ Revenue Stability Mechanism (RSM)	Rebuttal Testimony
12/23/15	Missouri American Water Company	WR-2016-0301	Infrastructure System Replacement Surcharge/ Rate case expense/ Severance Payments/ Charitable Contributions/ Lobbying/ Shared Services Adjustments/ Water Affiliate Transaction Rule/Cost Allocation Manual	Direct Testimony
12/18/15	Kansas City Power & Light Company	EC-2015-0309	Affiliate Transactions Complaint Case	Surrebuttal Testimony
8/21/15	Kansas City Power & Light Company	EC-2015-0309	Affiliate Transactions Complaint Case	Direct Testimony
7/07/15	Kansas City Power & Light Company	ER-2014-0370	La Cygne Construction Audit	True-Up Direct Testimony
6/05/15	Kansas City Power & Light Company	ER-2014-0370	Corporate Allocation Affiliate Transactions	Surrebuttal Testimony
5/07/15	Kansas City Power & Light Company	ER-2014-0370	Regulatory Lag	Rebuttal Testimony

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
4/03/15	Kansas City Power & Light Company	ER-2014-0370	Corporate Allocation Affiliate Transactions Officer Expenses	Staff Report - Revenue Requirement - Cost of Service
3/31/15	Missouri Gas Energy	GO-2015-0179	Infrastructure system replacement surcharge (ISRS)	Staff Recommendation
8/21/15	Kansas City Power & Light Company	EC-2015-0309	Affiliate Transactions/Allconnect	Surrebuttal Testimony
3/31/15	Kansas City Power & Light Company	EC-2015-0309	Affiliate Transactions/Allconnect	Direct Testimony
11/13/14	Laclede Gas Company	GO-2015-0178	Infrastructure system replacement surcharge (SISRS)	Staff Recommendation
9/23/14	Missouri American Water Company	WO-2015-0059	Infrastructure system replacement surcharge (ISRS)	Staff Recommendation
9/23/14	Laclede Gas Company	GR-2015-0026	Infrastructure system replacement surcharge (ISRS)	Staff Recommendation
6/20/14	Missouri Gas Energy	GR-2015-0025	Infrastructure system replacement surcharge (ISRS)	Staff Recommendation
01/30/2013	Kansas City Power and Light Company, Kansas City Power and Light Company-Greater Missouri Operations, Transource Missouri	EO-2014-0189	Affiliate Transactions - Staff submission of Proposed Cost Allocation Manual for KCPL and GMO	Rebuttal Testimony
10/10/2012	Kansas City Power and Light Company, Kansas City Power and Light Company-Greater Missouri Operations, Transource Missouri	EA-2013-0098 EO-2012-0367	KCPL/GMO Transfer of SPP Transmission Project NTCs to Transource Missouri, Waiver of Missouri PSC Affiliate Transaction Rules	Rebuttal Testimony
09/12/2012	Kansas City Power and Light Company-Greater Missouri Operations, Transource Missouri	ER-2012-0175	Fuel Adjustment Clause Deferred Taxes, Hedge Settlements, FAS 87 Pension Plan Actuarial Assumptions, Supplemental Executive Retirement Plan (SERP), Southwest Power Pool Transmission Expenses, Regulatory Lag	Surrebuttal Testimony
08/13/2012	Kansas City Power and Light Company-Greater Missouri Operations, Transource Missouri	ER-2012-0175	Regulatory Lag	Rebuttal Testimony

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
10/08/2012	Kansas City Power and Light Company-Greater Missouri Operations, Transource Missouri	ER-2012-0175	Income Tax Expense, Accumulated Deferred Income Taxes, FAS 87 Pension costs, FAS 106 OPEBs, Supplemental Executive Retirement Plan (SERP), Organizational Realignment/Voluntary Separation (ORVS), Regulatory Lag, SPP Admin Fees, Transmission Expense, Hedge Settlements	Direct Testimony
09/05/2012	Kansas City Power and Light Company	ER-2012-0174	Kansas City Income Tax Expense, FAS 87 Pension costs, FAS 106 OPEBs, Supplemental Executive Retirement Plan (SERP), Southwest Power Pool Transmission Expenses Iatan 2 Advanced Coal Tax Credit	Surrebuttal Testimony
08/02/2012	Kansas City Power and Light Company	ER-2012-0174	Regulatory Lag	Rebuttal Testimony
03/21/2012	Kansas City Power and Light Company	ER-2012-0174	Income Tax Expense, Accumulated Deferred Income Taxes, FAS 87 Pension costs, FAS 106 OPEBs, Supplemental Executive Retirement Plan (SERP), Organizational Realignment/Voluntary Separation (ORVS), Regulatory Lag, SPP Admin Fees, Transmission Expense	Direct Testimony
05/12/11	Kansas City Power and Light Company-Greater Missouri Operations	EO-2011-0390	GMO Hedging Rate Case History, Accounting for Hedging Activities	Rebuttal Testimony
04/28/11	Laclede Gas Company	GC-2011-0098	Affiliate Transactions	Surrebuttal Testimony
4/25/2011	The Empire District Electric Company	ER-2011-0004	Iatan 2 Project Construction Disallowances	Surrebuttal Testimony
04/19/11	Missouri Gas Energy	GO-2011-0269	Infrastructure System Replacement Surcharge	Staff Memo
03/22/11	Laclede Gas Company	GC-2011-0098	Affiliate Transactions	Rebuttal Testimony
02/25/11	Laclede Gas Company	GC-2011-0098	Affiliate Transactions	Direct Testimony

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
02/23/11	The Empire District Electric Company	ER-2011-0004	Iatan 1 and Iatan 2 and Common Plant Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan Construction Project For Costs Reported As Of October 31, 2010
02/23/11	The Empire District Electric Company	ER-2011-0004	Generally Accepted Auditing Standards (GAAS)/ Iatan 1 and Iatan 2 and Common Construction Audit and Prudence Review/Plum Point Construction Audit and Prudence Review	Direct Testimony
02/22/11	The Empire District Electric Company	ER-2011-0004	Staff's Construction Audit and Prudence Review of Plum Point	Cost of Service Report
02/22/11	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan Construction Audit and Prudence Review	True-Up Direct Testimony
01/12/11	Kansas City Power and Light Company	ER-2010-0355	Iatan Construction Audit and Prudence Review	True-Up Direct Testimony
01/05/11	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan Construction Project	Surrebuttal Testimony
12/15/10	Kansas City Power and Light Company	ER-2010-0355	Iatan Construction Project	Surrebuttal Testimony
12/08/10	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan Construction Project	Rebuttal Testimony
11/18/2010	Kansas City Power and Light Company	ER-2010-0355	Iatan Construction Project	Rebuttal Testimony
11/17/10	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan Construction Project	Cost of Service Report
	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Overview Iatan Unit 1 AQCS, Iatan 2 and Iatan Common Plant; GAAS	Direct Testimony

CHARLES R. HYNEMAN

CASE PARTICIPATION

11/10/10	Kansas City Power and Light Company	ER-2010-0355	Overview Iatan Unit 1 AQCS, Iatan 2 and Iatan Common Plant; GAAS	Direct Testimony
11/10/2010	Kansas City Power and Light Company	ER-2010-0355	Iatan Construction Project	Cost of Service Report
11/04/10	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan 1 and Iatan 2 and Common Plant Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan Construction Project
11/04/10	Kansas City Power and Light Company	ER-2010-0355	Iatan 1 and Iatan 2 and Common Plant Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan Construction Project
08/06/2010	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan 1 AQCS Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan 1 Environmental Upgrades
08/06/2010	Kansas City Power and Light Company	ER-2010-0355	Iatan 1 AQCS Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan 1 Environmental Upgrades
01/01/2010	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Iatan 1 AQCS Construction Audit and Prudence Review	Staff's Report Regarding Construction Audit and Prudence Review of Environmental Upgrades to Iatan 1 and Iatan Common Plant
12/31/2009	Kansas City Power and Light Company	ER-2009-0089	Iatan 1 AQCS Construction Audit and Prudence Review	Staff's Report Regarding Construction Audit and Prudence Review of Environmental Upgrades to Iatan 1 and Iatan Common Plant
04/09/2009	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Transition costs, SJLP SERP, Acquisition Detriments, Capacity Costs, Crossroads Deferred Taxes	Surrebuttal Testimony

CHARLES R. HYNEMAN

CASE PARTICIPATION

04/07/2009	Kansas City Power and Light Company	ER-2009-0089	Transition Costs, Talent Assessment Program, SERP, STB Recovery, Settlements, Refueling Outage, Expense Disallowance	Surrebuttal Testimony
03/13/2009	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Crossroads Energy Center, Acquisition Saving and Transition Cost Recovery	Rebuttal Testimony
03/11/2009	Kansas City Power and Light Company	ER-2009-0089	KCPL Acquisition Savings and Transition Costs	Rebuttal Testimony
02/27/2009	Kansas City Power and Light Company-GMO	ER-2009-0090	Various Ratemaking issues	Cost of Service Report
02/11/2009	Kansas City Power and Light Company	ER-2009-0089	Corporate Costs, Merger Costs, Warranty Payments	Cost of Service Report
8/29/2008	Missouri Gas Energy	GO-2009-0009	Infrastructure System Replacement Surcharge	Staff Memo
09/24/2007	Kansas City Power and Light Company	ER-2007-0291	Miscellaneous A&G Expense	Surrebuttal Testimony
07/24/2007	Kansas City Power and Light Company	ER-2007-0291	Miscellaneous	Cost of Service Report
07/24/2007	Kansas City Power and Light Company	ER-2007-0291	Talent Assessment, Severance, Hawthorn V Subrogation Proceeds	Direct Testimony
03/20/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Hedging Policy Plant Capacity	Surrebuttal Testimony
02/20/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Natural Gas Prices	Rebuttal Testimony
01/18/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Fuel Prices Corporate Allocation	Direct Testimony
11/07/2006	Kansas City Power and Light Company	ER-2006-0314	Fuel Prices	True-Up Testimony
10/06/2006	Kansas City Power and Light Company	ER-2006-0314	Severance, SO ₂ Liability, Corporate Projects	Surrebuttal Testimony
08/08/2006	Kansas City Power and Light Company	ER-2006-0314	Fuel Prices Miscellaneous Adjustments	Direct

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12/13/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Natural Gas Prices; Supplemental Executive Retirement Plan Costs; Merger Transition Costs	Surrebuttal Testimony
12/13/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR-2005-0450	Natural Gas Prices; Supplemental Executive Retirement Plan Costs; Merger Transition Costs	Surrebuttal Testimony
11/18/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Natural Gas Prices	Rebuttal Testimony
10/14/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Corporate Allocations, Natural Gas Prices/Merger Transition Costs	Direct Testimony
10/14/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR-2005-0450	Corporate Allocations, Natural Gas Prices/Merger Transition Costs	Direct Testimony
02/15/2005	Missouri Gas Energy	GU-2005-0095	Accounting Authority Order	Direct Testimony
01/14/2005	Missouri Gas Energy	GU-2005-0095	Accounting Authority Order	Direct Testimony
06/14/2004	Missouri Gas Energy	GR-2004-0209	Alternative Minimum Tax; Stipulation Compliance; NYC Office; Executive Compensation; Corporate Incentive Compensation; True-up Audit; Pension Expense; Cost of Removal; Lobbying.	Surrebuttal Testimony
04/15/2004	Missouri Gas Energy	GR20040209	Pensions and OPEBs; True-Up Audit; Cost of Removal; Prepaid Pensions; Lobbying Activities; Corporate Costs; Miscellaneous Adjustments	Direct Testimony
02/13/2004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR-2004-0024	Severance Adjustment; Supplemental Executive Retirement Plan; Corporate Cost Allocations	Surrebuttal Testimony
02/13/2004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2004-0034	Severance Adjustment; Corporate Cost Allocations; Supplemental Executive Retirement Plan	Surrebuttal Testimony

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1/29/2004	Missouri Gas Energy	GO-2004-0242	Infrastructure System Replacement Surcharge	Memo Filing
01/06/2004	Aquila, Inc.	GR-2004-0072	Corporate Allocation Adjustments; Reserve Allocations; Corporate Plant	Direct Testimony
12/09/2003	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR-2004-0024	Current Corporate Structure; Aquila's Financial Problems; Aquila's Organizational Structure in 2001; Corporate History; Corporate Plant and Reserve Allocations; Corporate Allocation Adjustments	Direct Testimony
12/09/2003	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2004-0034	Corporate Plant and Reserve Allocations; Corporate Allocation Adjustments; Aquila's Financial Problems; Aquila's Organizational Structure in 2001; Corporate History; Current Corporate Structure	Direct Testimony
03/17/2003	Southern Union Co. d/b/a Missouri Gas Energy	GM-2003-0238	Acquisition Detriment	Rebuttal Testimony
08/16/2002	The Empire District Electric Company	ER-2002-424	Prepaid Pension Asset; FAS 87 Volatility; Historical Ratemaking Treatments-Pensions & OPEB Costs; Pension Expense-FAS 87 & OPEB Expense-FAS 106; Bad Debt Expense; Sale of Emission Credits; Revenues	Direct Testimony
04/17/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service & St. Joseph Light & Power	GO-2002-175	Accounting Authority Order	Rebuttal Testimony
01/22/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001265	Acquisition Adjustment	Surrebuttal Testimony
01/22/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC-2001-265	Acquisition Adjustment; Corporate Allocations;	Surrebuttal Testimony
01/08/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC-2002-265	Acquisition Adjustment	Rebuttal Testimony
01/08/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER-2001-672	Acquisition Adjustment	Rebuttal Testimony

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12/06/2001	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER-2001-672	Corporate Allocations	Direct Testimony
12/06/2001	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC-2002-265	Corporate Allocations	Direct Testimony
04/19/2001	Missouri Gas Energy, a Division of Southern Union Company	GR-2001-292	Revenue Requirement; Corporate Allocations; Income Taxes; Miscellaneous Rate Base Components; Miscellaneous Income Statement Adjustments	Direct Testimony
11/30/2000	Holway Telephone Company	TT-2001-119	Revenue Requirements	Rebuttal Testimony
06/21/2000	UtiliCorp United, Inc. / The Empire District Electric Company	EM-2000-369	Merger Accounting Acquisition	Rebuttal Testimony
05/02/2000	UtiliCorp United, Inc. / St. Joseph Light and Power	EM-2000-292	Deferred Taxes; Acquisition Adjustment; Merger Benefits; Merger Premium; Merger Accounting; Pooling of Interests	Rebuttal Testimony
03/01/2000	Atmos Energy Company and Associated Natural Gas Company	GM-2000-312	Acquisition Detriments	Rebuttal Testimony
09/02/1999	Missouri Gas Energy	GO-99-258	Accounting Authority Order	Rebuttal Testimony
04/26/1999	Western Resources Inc. and Kansas City Power and Light Company	EM-97-515	Merger Premium; Merger Accounting	Rebuttal Testimony
07/10/1998	Missouri Gas Energy, a Division of Southern Union Company	GR-98-140	SLRP AAOs; Reserve; Deferred Taxes; Plant	True-Up Testimony
05/15/1998	Missouri Gas Energy, a Division of Southern Union Company	GR-98-140	SLRP AAOs; Automated Meter Reading (AMR)	Surrebuttal Testimony
04/23/1998	Missouri Gas Energy, a Division of Southern Union Company	GR-98-140	Service Line Replacement Program; Accounting Authority Order	Rebuttal Testimony
03/13/1998	Missouri Gas Energy, a Division of Southern Union Company	GR-98-140	Miscellaneous Adjustments; Plant; Reserve; SLRP; AMR; Income and Property Taxes;	Direct Testimony

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11/21/1997	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER-97-394	OPEB's; Pensions	Surrebuttal Testimony
08/07/1997	Associated Natural Gas Company, Division of Arkansas Western Gas Company	GR-97-272	FAS 106 and FAS 109 Regulatory Assets	Rebuttal Testimony
06/26/1997	Associated Natural Gas Company, Division of Arkansas Western Gas Company	GR-97-272	Property Taxes; Store Expense; Material & Supplies; Deferred Tax Reserve; Cash Working Capital; Postretirement Benefits; Pensions; Income Tax Expense	Direct Testimony
10/11/1996	Missouri Gas Energy	GR-96-285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Surrebuttal Testimony
09/27/1996	Missouri Gas Energy	GR-96-285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Rebuttal Testimony
08/09/1996	Missouri Gas Energy	GR-96-285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Direct Testimony
05/07/1996	Union Electric Company	EM-96-149	Merger Premium	Rebuttal Testimony
04/20/1995	United Cities Gas Company	GR-95-160	Pension Expense; OPEB Expense; Deferred Taxes; Income Taxes; Property Taxes	Direct Testimony
05/16/1994	St. Joseph Light & Power Company	HR-94-177	Pension Expense; Other Postretirement Benefits	Direct Testimony
04/11/1994	St. Joseph Light & Power Company	ER-94-163	Pension Expense; Other Postretirement Benefits	Direct Testimony
08/25/1993	United Telephone Company of Missouri	TR-93-181	Cash Working Capital	Surrebuttal Testimony
08/13/1993	United Telephone Company of Missouri	TR-93-181	Cash Working Capital	Rebuttal Testimony
07/16/1993	United Telephone Company of Missouri	TR-93-181	Cash Working Capital; Other Rate Base Components	Direct Testimony