

Exhibit No.:
Issues: *Test Year; Jurisdictional Allocations; Revenue Requirement; Plant in Service; Depreciation Expense; Depreciation Reserve; Property Taxes*
Witness: *Phillip K. Williams, CPA, CIA*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct Testimony*
Case No.: *HR-2005-0450*
Date Testimony Prepared: *October 14, 2005*

**MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION**

DIRECT TESTIMONY

OF

PHILLIP K. WILLIAMS, CPA, SL **Missouri Public Service Commission**

AQUILA, INC.

AQUILA NETWORKS - L&P STEAM

CASE NO. HR-2005-0450

*Jefferson City, Missouri
October 2005*

FILED²

FEB 24 2006

Exhibit No. 1037
Case No(s). HR-2005-0450
Date 1-09-06 **Rptr** KF

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Tariff Filing of Aquila, Inc.,)
to Implement a General Rate Increase for)
Retail SteamHeat Service Provided to Customers)
in Its L&P Missouri Service Area.)
Case No. HR-2005-0450
Tariff No. YH-2005-1066

AFFIDAVIT OF PHILLIP K. WILLIAMS

STATE OF MISSOURI)
)
COUNTY OF COLE) ss.

Phillip K. Williams, being of lawful age, on his oath states: that he has participated in the preparation of the following Direct Testimony in question and answer form, consisting of 13 pages to be presented in the above case; that the answers in the following 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.

Phillip K. Williams
Phillip K. Williams

Subscribed and sworn to before me this 13 day of October 2005.

Toni M. Charlton
Notary



TONI M. CHARLTON
Notary Public - State of Missouri
My Commission Expires December 28, 2008
Cole County
Commission #04474301

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DIRECT TESTIMONY

OF

PHILLIP K. WILLIAMS, CPA, CIA

AQUILA, INC.

AQUILA NETWORKS - L&P STEAM

CASE NO. HR-2005-0450

Q. Please state your name and business address.

A. My name is Phillip K. Williams, and my business address is Fletcher Daniels State Office Building, Room G8, 615 East 13th Street, Kansas City, MO 64106.

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

A. I am a Regulatory Auditor for the Missouri Public Service Commission (Commission or MoPSC).

BACKGROUND OF WITNESS

Q. Please describe your education and other qualifications.

A. I graduated from Central Missouri State University (CMSU) at Warrensburg, Missouri, in August of 1976, with a Bachelor of Science degree in Business Administration. My functional major was Accounting. Upon completion of my undergraduate degree, I entered the masters program at CMSU. I received a Masters of Business Administration degree from CMSU in February 1978, with an emphasis in Accounting. In May 1989, I passed the Uniform Certified Public Accountant (CPA) examination. I am currently licensed as a Certified Public Accountant in the state of Missouri. In May 1994, I passed the Certified Internal Auditors (CIA) examination, and received my CIA designation.

Direct Testimony of
Phillip K. Williams

1 Q Have you previously filed testimony before this Commission?

2 A Yes. Please refer to Schedule 1, attached to this direct testimony, for a list of
3 cases in which I have filed testimony before this Commission.

4 Q What knowledge, skill, experience, training or education do you have in
5 regulatory matters?

6 A I have acquired general knowledge of these topics through my experience and
7 analyses in prior rate cases and merger cases before this Commission. I have also acquired
8 knowledge of these topics through review of Staff workpapers for prior rate cases brought
9 before this Commission. I have reviewed prior Commission decisions with regard to these
10 areas. I have reviewed the Company's testimony, workpapers and responses to Staff's data
11 requests addressing these topics. In addition, my college coursework included accounting
12 and auditing classes. Additionally, I received a Masters in Business Administration degree.
13 I have also successfully passed the Certified Public Accountants Exam, which included
14 sections on accounting practice and theory, as well as, auditing. I currently hold a license to
15 practice in Missouri. I also successfully passed the Certified Internal Auditors Exam. Since
16 commencing employment with the Commission in September, 1980, I have attended various
17 in-house training seminars and NARUC conferences. I have participated in approximately
18 40 formal rate case proceedings. I have also participated in and supervised the work on a
19 number of informal rate proceedings. As a senior auditor and the Lead Auditor on a number
20 of cases I have participated in the supervision and instruction of new accountants and
21 auditors within the Utility Services Division.

1 **PURPOSE OF TESTIMONY**

2 Q. With reference to Case No. HR-2005-0450, have you made an examination of
3 the books and records of Aquila Networks - L & P (L&P) division of Aquila, Inc?

4 A. Yes, I have, in conjunction with other members of the Commission Staff
5 (Staff).

6 Q. What are your areas of responsibility in regard to Case No. HR-2005-0450?

7 A. I am assigned the areas of allocations, plant-in-service, depreciation expense,
8 depreciation reserve, property taxes, and to support other Accounting Staff as needed. I am
9 sponsoring jurisdictional allocations of administrative and general expense (A&G Expense).
10 I address the test year and the update period for known and measurable changes the Staff
11 plans to use in this case.

12 Q. What Accounting Schedules are you sponsoring in Case No. HR-2005-0450?

13 A. I am sponsoring the following Accounting Schedules:

14 Accounting Schedule 1 Revenue Requirement

15 Accounting Schedule 2 Rate Base

16 Accounting Schedule 3 Plant-in-Service

17 Accounting Schedule 4 Adjustments to Plant-in-Service

18 Accounting Schedule 5 Depreciation Expense

19 Accounting Schedule 6 Depreciation Reserve

20 Accounting Schedule 7 Adjustments to Depreciation Reserve

21 Accounting Schedule 9 Income Statement

22 Accounting Schedule 10 Adjustments to Income Statement

1 **EXECUTIVE SUMMARY**

2 Q. Please provide a brief summary of your testimony.

3 A. My testimony covers an overview of what a test year and how it is used, a
4 description of known and measurable period, true-up and why each is appropriate in this
5 case. This testimony addresses the area of plant-in service, depreciation expense and
6 depreciation reserve.

7 I address jurisdictional allocations, unamortized accounting authority order balances
8 and property tax expense annualization.

9 Plant in service and the depreciation reserve were taken to June 30, 2005 to include
10 known and measurable changes through June 30, 2005.

11 Staff has annualized the property taxes to reflect the Plant in service as of
12 December 31, 2004 and the latest known ratio of taxes paid to plant in service. Staff used the
13 ratio of taxes paid in 2004 to annualize property taxes.

14 The jurisdictional allocation factors were updated to reflect Staff's annualization of
15 the demand and energy allocators provided by Staff witness Alan Bax. Staff reviewed the
16 Company's general allocation factors and determined that they were appropriate except for
17 the changes to the demand and energy factors adjusted by Mr. Bax.

18 **TEST YEAR, KNOW & MEASURABLE AND TRUE-UP**

19 Q. What test year is the Staff using in this case?

20 A. The test year authorized by the Commission in its July 21, 2005 Order was the
21 12-month period ending December 31, 2004, with an update for known and measurable
22 changes through June 30, 2005. Staff used this test year in the determination of the revenue
23 requirement calculation that is being presented to the Commission in Case

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1 No. HR-2005-0450 for L&P steam operations. Some of the major revenue requirement
2 components which are examined that typically change from test year levels are utility plant-
3 in-service, accumulated depreciation, deferred taxes, fuel prices, cash working capital, capital
4 structure and cost of capital, customer growth revenues, payroll, fuel, depreciation expense,
5 system loads, taxes, and allocation factors. Updates are known and measurable changes,
6 which occur within a reasonable time after the close of the test year

7 Aquila also requested a True-up of "all significant cost increases and cost decreases
8 that have occurred through November 30, 2005," for plant and reserve, revenues, cost of fuel
9 and purchased power, payroll and payroll taxes, depreciation expense, and corporate
10 allocation. The Staff responded to Aquila's recommendation with an alternative proposal
11 with a true-up through October 31, 2005 with a more extensive list of accounts,
12 encompassing "all major changes to revenue, expenses, rate base, and capital structure
13 occurring through the true-up date." The Commission adopted Staff's true-up
14 recommendation for a true-up period through October 31, 2005. The True-up will include
15 the items typically changed for the known and measurable period.

16 Q. Would you please describe the test year and how it is used?

17 A. The test year is a 12-month period, which is used as the basis for the audit of
18 any rate filing or earnings complaint case. This period serves as the starting point for review
19 and analysis of the utility's operations to determine the reasonableness and appropriateness
20 of the rate filing. The test year forms the basis from which any adjustments necessary to
21 remove abnormalities that have occurred during the period and to reflect any increase or
22 decrease to the accounts of the utility. Adjustments are made to the test year level of
23 revenues, expenses and rate base to determine the proper level of investment on which the

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1 utility is allowed to earn a return. After the recommended rate of return is determined for the
2 utility, a review of existing rates is made to determine if any additional revenues are
3 necessary. If the utility's earnings are deficient, rates need to be increased. In some cases,
4 existing rates generate earnings in excess of authorized levels, which may indicate the need
5 for rate reductions. The test year is the time period that is used to evaluate and determine the
6 proper relationship between revenue, expense and investment. This relationship is essential
7 to determine the appropriate level of earnings for the utility. In this case, the Staff
8 recommended a test year of the 12-months ended December 31, 2004, updated through
9 June 30, 2005.

10 The Commission described the importance of the test year in its July 21, 2005 Order
11 Concerning Test Year and True-up:

12 The test year is a central component in the ratemaking process. Rates
13 are usually established based upon a historical test year which focuses
14 on four factors: (1) the rate of return the utility has an opportunity to
15 earn; (2) the rate base upon which a return may be earned; (3) the
16 depreciation costs of plant and equipment; and (4) allowable operating
17 expenses. From these four factors is calculated the 'revenue
18 requirement,' which, in context of ratemaking, is the amount of
19 revenue ratepayers must generate to pay the costs of producing the
20 utility service they receive while yielding a reasonable rate of return to
21 the utility's investors. A historical test year is used because the past
22 expenses of a utility provide a basis for determining what rate is
23 reasonable to be charged in the future.

24 Q. Why did the Staff recommend a test year of the 12 months ended
25 December 31, 2004, updated through June 30, 2005?

26 A. Shortly before the Company filed its case on May 27, 2005, it approached
27 Staff to discuss the test year Staff planned to recommend. Staff and the Company met to
28 discuss the test year and the need for an update for known and measurable changes and the
29 requested true-up. The Company believed there were a number of major changes that would

1 occur between the end of the Test Year and November 30, 2005, that should be taken into
2 account in determining the revenue requirement in this case.

3 Staff believed the 2004 test year would allow the Company to supply data on a more
4 timely basis and any material changes that occurred between the end of the test year and the
5 update period could be alleviated by the taking the case out through the June 30, 2005,
6 known and measurable period.

7 Q. Why is a test year update being utilized in this case?

8 A. The use of a test year update allows test year data to remain current through
9 the update period for changes in material items that are known and measurable. Such items
10 could include plant additions and retirements, payroll increases and changes in employee
11 levels, customer growth, changes in fuel prices, etc. Test year amounts are adjusted to enable
12 the parties to make rate recommendations on the basis of the most recent auditable
13 information available.

14 Q. Is a true-up proposed for this case?

15 A. Yes. Aquila, requested a true-up in this case. Staff believes that a true-up is
16 necessary because of the material changes that are expected to result in cost elements that
17 will occur subsequent to the June 30, 2005 update period. Therefore, Staff, recommended
18 and Commission ordered a true-up in this case to include data recorded on the books through
19 October 31, 2005.

20 **ACCOUNTING SCHEDULES**

21 Q. Please describe Accounting Schedule 1, Revenue Requirement.

22 A. Accounting Schedule 1 is the Revenue Requirement Schedule, which contains
23 the calculations of the Staff's gross revenue requirement. This Accounting Schedule

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1 contains information from the Rate Base, Income Statement and Income Tax Accounting
2 Schedules to determine the actual revenue requirements that the Staff recommends. This
3 Accounting Schedule details the net original cost rate base to which the rate of return,
4 supplied by Staff witness David Murray of the Commission's Financial Analysis
5 Department, is applied to determine the required net operating income requirement before
6 income taxes. This schedule compares the net operating income requirement with the net
7 income available determined from Accounting Schedule 9, Income Statement, to determine
8 the overall net revenue deficiency.

9 Q. Please describe Accounting Schedule 2, Rate Base.

10 A. This Accounting Schedule takes the adjusted jurisdictional plant in service
11 balance from Accounting Schedule 3, Total Plant in Service, and deducts adjusted
12 jurisdictional depreciation reserve from Accounting Schedule 6, Depreciation Reserve, to
13 compute the net plant in service. Added to net plant in service on this Accounting Schedule
14 are Missouri jurisdictional amounts for cash working capital, materials and supplies,
15 prepayments and fuel stock. Rate base deductions include cash working capital amounts for
16 the federal tax offset, state tax offset and interest expense offset. Rate base deductions also
17 include customer advances, customer deposits, injuries and damages reserve, amortization of
18 electric plant and reserve for deferred income taxes. The mathematical total of these items is
19 the Rate Base amount that is incorporated in the Gross Revenue Requirement
20 recommendation shown on Accounting Schedule 1, Revenue Requirement.

21 Q. Please describe the items that are added to net plant in service in determining
22 the rate base.

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1 A. The Staff's calculation of materials, supplies and prepayments is discussed in
2 the direct testimony of Staff witness Kofi Boateng. The Staff's calculation of the level of
3 fuel stock inventory is discussed in the direct testimony of Staff witness Graham A. Vesely.
4 Cash Working Capital is discussed in the direct testimony of Staff witness Scott Clark.

5 Q. Please describe the items that are deducted from net plant in service in
6 determining rate base.

7 A. The Staff's calculation of customer advances and customer deposits are
8 discussed in the direct testimony of Staff witness Boateng. Staff's calculations of the reserve
9 for deferred income taxes and the unamortized investment tax credit are discussed in the
10 direct testimony of Staff witness V. William Harris. The federal, state and city tax offsets
11 and the interest expense offset are discussed in the direct testimony of Staff witness Clark.

12 Q. Please describe Accounting Schedule 3, Plant-in-Service.

13 A. Accounting Schedule 3, Total Plant in Service, lists in Column B total plant
14 balances as of June 30, 2005. The plant adjustments are listed in Column C. Column D lists
15 the Missouri jurisdictional plant allocation factors. Column F contains the Missouri adjusted
16 jurisdictional plant in service balance as of June 30, 2005.

17 Q. Please describe Accounting Schedule 4, Adjustments to Total Plant.

18 A. Accounting Schedule 4, Adjustments to Total Plant, details the Staff's
19 individual adjustments to the total plant in service, which are listed in Column C of
20 Accounting Schedule 3.

21 Q. Please describe Accounting Schedule 5, Depreciation Expense.

22 A. Accounting Schedule 5, Depreciation Expense, lists in Column B the Missouri
23 adjusted jurisdictional plant in service balances from Accounting Schedule 3, Column F.

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1 Column C contains the depreciation rates proposed by Staff witness Greg Macias of the
2 Engineering and Management Services Department. The rates in Column C are then applied
3 to the plant balances in Column B to determine the annualized level of depreciation expense
4 that appears in Column D.

5 Q. Please describe Accounting Schedule 6, Depreciation Reserve.

6 A. Accounting Schedule 6, Depreciation Reserve, lists in Column B total
7 depreciation reserve balances as of June 30, 2005. Column D lists the Missouri jurisdictional
8 depreciation reserve allocation factors. Column E lists the Staff's Missouri jurisdictional
9 depreciation reserve adjustments and Column F contains the Missouri adjusted jurisdictional
10 depreciation reserve balances as of June 30, 2005.

11 Q. Please describe Accounting Schedule 7, Adjustment to Depreciation Reserve.

12 A. Accounting Schedule 7, Adjustments to the Depreciation Reserve, details the
13 Staff's individual adjustments to total depreciation reserve, which are listed in Column C of
14 Accounting Schedule 6.

15 Q. Please describe Accounting Schedule 9, Income Statement.

16 A. Accounting Schedule 9, Income Statement, contains the Staff's adjusted
17 Missouri jurisdictional revenues and expenses for the test year ended December 31, 2004,
18 and updated through June 30, 2005

19 Q. Please explain Accounting Schedule 10, Adjustments to Income Statement.

20 A. Accounting Schedule 10, Adjustments to Income Statement, contains a listing
21 of the specific adjustments Staff has made to the unadjusted test year income statement to
22 derive the Staff's adjusted net income. A brief explanation for each adjustment and the name
23 of the Staff witness sponsoring the adjustment are listed on Accounting Schedule 10.

1 **PLANT IN SERVICE, DEPRECIATION EXPENSE & DEPRECIATION RESERVE**

2 Q. Please describe the plant in service and depreciation reserve balances included
3 in Accounting Schedules 3 and 6.

4 A. The plant in service and depreciation reserve balances shown in Schedules 3
5 and 6, respectively, are the June 30, 2005, balances that the L&P steam operating division
6 supplied through a response to Data Request Nos. 47.1 and 47.2.

7 Q. Please explain Adjustment No. S-42.10.

8 A. This adjustment was made to remove the transportation equipment
9 depreciation expense cleared to maintenance expense.

10 **JURISDICTIONAL ALLOCATIONS FACTORS**

11 Q. What jurisdictional allocation factors did the Staff use in this case?

12 A. The allocation factors are broken out between the following: 1) Aquila
13 corporate administrative and general allocators were developed by Staff Auditing witness
14 Lesley Preston; 2) demand and plant allocators calculated and provided by Staff witness
15 Alan Bax of the Engineering Section of the Commission's Energy Department; 3) the
16 allocation between L&P electric, gas and steam operations; and 4) the administrative and
17 general expense allocations, which are separated into directly assignable costs and costs
18 which should be allocated based upon a factor derived from a composite of all other
19 operating and maintenance expenses. We are in agreement with the Company in the
20 allocation of common costs of the administrative and general expenses.

21 Staff then calculated Missouri jurisdictional factors utilizing the factors described
22 above which are appropriate for each individual Federal Energy Regulatory Commission

1 (FERC) account. The steam allocation ratio is then multiplied by the ratio of other
2 operations and maintenance expenses to arrive at the jurisdictional allocation factor.

3 Q. Why is it necessary to allocate costs in this case?

4 A. Aquila's L&P division provides electric, gas and steam service within the
5 state of Missouri its customers. An allocation process is needed to identify costs specific to
6 the various Aquila group operating within the L&P division of Missouri, i.e. electric, gas and
7 steam and to specific jurisdictional operations that are under the authority of either the
8 Commission or the FERC.

9 **PROPERTY TAXES**

10 Q. Please explain adjustments L&P - S-47.5.

11 A. This adjustment annualize property tax expense for the L&P division.

12 Q. How did the Staff compute property tax expense in this case?

13 A. The Staff examined the actual amounts of property tax payments made by
14 L&P for 2001, 2002, 2003 and 2004. I developed a relationship of actual property tax
15 payments to the level of property at January 1 for each of those years. The relationship was
16 applied to the plant in service balance at the end of the test year, December 31, 2004, to
17 calculate an annualized property tax amount in this case.

18 Q. How are property taxes paid?

19 A. The state and local taxing authorities determine the annual property tax
20 payment through an assessment of utilities' real property. This assessment is made based
21 upon the utilities' property balances on January 1 of each year. The taxing authorities also
22 determine a property tax rate that is applied to the assessed values to compute the property
23 tax amount billed to utilities.

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1 Q. When are property taxes paid by the utility?

2 A. The property taxes are paid to the state and local taxing authorities at the end
3 of each year, generally by December 31st.

4 Q. Are all property taxes charged to expense?

5 A. No. Although the majority of property taxes are expensed, a portion of
6 property taxes relate to construction activity as of the assessment date of January of each
7 year. Property taxes that relate to construction activities are capitalized.

8 Q. Mr. Williams, does this conclude your direct testimony?

9 A. Yes, it does.

CASE PROCEEDING PARTICIPATION

PHILLIP K. WILLIAMS, CPA, CIA

Date Filed	Issue	Case Number	Exhibit	Company Name
	Advertising, Dues & Donations, Plant, Depreciation Reserve, Property Taxes	ER-81-42		Kansas City Power & Light Company
	Material and Supplies, Cash Working Capital	GR-81-155		The Gas Service Company
	Cash Working Capital	TR-81-302		United Telephone Company
	Payroll, O&M Expenses	GR-81-332		Rich Hill-Hume Gas Company
	Cash Working Capital	ER-82-39		Missouri Public Service Company
	Cash Working Capital	WR-82-50		Missouri Public Service Company
	Cash Working Capital	GR-82-151		The Gas Service Company
		GR-82-194		Missouri Public Service Company
	Revenues	WR-82-279		Missouri Water Company-Lexington Division
	Fuel Expense	ER-83-40		Missouri Public Service Company
	Cash Working Capital	GR-83-225		The Gas Service Company
	Revenues	GR-14-24		Rich Hill-Hume Gas Company
	Unit 3/Extra Work, Unit 3/Back charges; Phase IV	ER-85-128		Kansas City Power & Light Company
	Unit 3/Extra Work, Unit 3/Back charges; Phase IV	ER-85-185		Kansas City Power & Light Company
	Payroll, Payroll Taxes, Pensions	GR-86-76		KPL Gas Service Company
	Payroll, Payroll Taxes	TC-87-57		General Telephone Company of the Midwest

Date Filed	Issue	Case Number	Exhibit	Company Name
	Pensions	GR-88-194		Missouri Public Service Company
	Revenues, Pumping Power Expense, Chemical Expense, Vehicle Lease Expense, Interest Expense on Customer Deposits, Bad Debt Expense, Materials & Supplies, Prepayments, Customer Advances, Contributions in Aid of Construction	WR-88-255	Direct	U.S. Water/Lexington, Mo., Inc.
	Cash Working Capital	GR-90-50		KPL Gas Service
		ER-90-101		UtiliCorp United, Inc., Missouri Public Service
9/6/1991	Deferred Income Taxes; Liability Insurance Expense; Commission Assessment Expense; Income Taxes; Injuries & Damages Accrual; WOMAC Employee Expense; Exempt Employee Compensation Study Expense; Rate Case Expense; Employee Relocation Expense	GR-91-291	Direct	Kansas Power and Light Company Gas Service Division
	Revenue Requirement, Project Feasibility	GA-92-269	Direct	Missouri Public Service Company
	Payroll, Employee Benefits, Payroll Taxes, Administrative & General Expense, Donations, Board Fees, Outside Services, Rate Case Expense Payroll, Salary Increases	WR-92- 85	Direct Surrebuttal	Raytown Water Company
		GR-93-240		Western Resources, Inc.

Date Filed	Issue	Case Number	Exhibit	Company Name
1/22/1993	Ralph Green No. 3 Lease Expense; Injuries & Damages Expense; Property Tax Expense ; Interest Expense on Customer Deposits; Customer Deposits; Customer Advances; Prepayments; Materials & Supplies; Depreciation Expense; Plant in Service; Amortization Expense; Rate Base; Depreciation Reserve	ER-93-37	Direct	UtiliCorp United Inc. d/b/a MO Public Service
5/28/1993	Plant in Service; Accounting Authority Order; Corporate Overheads; Injuries & Damages Expense; Property Tax Expense; Interest Expense on Customer Deposits; Customer Deposits; Customer Advances; Prepayments; Materials & Supplies; Amortization Expense; Depreciation Reserve; Rate Base; Depreciation Expense	GR-93-172	Direct	Missouri Public Service a Division of UtiliCorp United, Inc.
	Payroll, Payroll Taxes, Insurance, Employee Benefits, Materials and Supplies, Prepayments, Customer Deposits, PSC Assessment, Maintenance Expense, Admin and General Expenses, Donations, Board Fees	WR-94-211	Direct	Raytown Water Company
		GR-96-285		Missouri Gas Energy

Date Filed	Issue	Case Number	Exhibit	Company Name
3/28/1997	Plant; Amortization of Authority Orders; Sale of Accounts Receivable; Property Taxes; Customer Advances; Customer Deposits; Prepayments; Materials and Supplies; Depreciation Reserve; Depreciation Expense	EO-97-144	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Prepayments; Amortization of Authority Orders; Sale of Accounts Receivable; Plant; Property Taxes; Customer Advances; Customer Deposits; Materials and Supplies; Depreciation Reserve; Depreciation Expense	EC-97-362	Direct	UtiliCorp United Inc. d/b/a MO Public Service
9/16/1997	Plant; Property Taxes; Depreciation Reserve; Depreciation Expense; Accounting Authority Order Amortization; Accounts Receivable Sales; Property Taxes	ER-97-394	Direct	MO Public Service, A Division of UtiliCorp United Inc.
9/30/1997	Gain on Sale of Assets	GM-97-435	Rebuttal	Missouri Public Service, A Division of UtiliCorp United Inc.
		EC-98-126		UtiliCorp United, Inc., Missouri Public Service
5/15/1998	Public Affairs and Community Relations	GR-98-140	Surrebuttal	Missouri Gas Energy, A Division of Southern Union Company
7/10/1998	Staffs' Accounting Schedules; True-Up Methodology; Payroll; Payroll Taxes; Payroll Expense Ratio; AMR Employee Savings	GR-98-140	True-Up	Missouri Gas Energy, A Division of Southern Union Company

Date Filed	Issue	Case Number	Exhibit	Company Name
1/4/1999	Gross Down Factor; Gross Up	GR-98-140	Rehearing Rebuttal	Missouri Gas Energy, A Division of Southern Union Company
4/26/1999	Rate Disparity; Advertising Savings; Insurance Savings; Vehicle Savings; Facility Savings; Administrative and General Savings	EM-97-515	Rebuttal	Western Resources Inc. and Kansas City Power and Light Company
5/2/2000	Historical Rate Increases/ Reductions; Cost per kWh Comparison	EM-2000-292	Rebuttal	UtiliCorp United Inc. / St. Joseph Light and Power
6/21/2000	Historical Rate Increases/ Reductions; Cost Per kWh Comparisons	EM-2000-369	Rebuttal	UtiliCorp United Inc. / Empire District Electric Company
11/30/2000	Revenue Requirements	TT-2001-116	Rebuttal	Iamo Telephone Company
4/3/2001	Postage Expense; Test Year/True Up; Iatan Maintenance Expense; Bad Debt; Banking Fees; State Line Plant Maintenance Expense; Interest on Customer Deposits; Injuries and Damages;	ER-2001-299	Direct	The Empire District Electric Company
8/7/2001	Maintenance Expense	ER-2001-299	True-up Direct	The Empire District Electric Company

Date Filed	Issue	Case Number	Exhibit	Company Name
12/6/2001	AFUDC; Test Year; Sale of Accounting Receivable; Plant; True-Up; Jurisdictional Allocations; Cost per Kwh Comparison; Historical Rate Increases/Decreases; Cash Working Capital; Depreciation Expense/Depreciation Reserve; Accounting Authority Order; Pensions and OPEBS	ER-2001-672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
1/22/2002	Cost Per kWh Comparison	ER-2001-672	Surrebuttal	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Accounting Authority Order; Test Year; True-Up Jurisdictional Allocations; Historical Rate Increases/Decreases; Depreciation Expense/Depreciation Reserve; Cost per Kwh Comparison; Revenues; Uncollectible Expense; AFUDC and Sale of Accounts Receivable; Cash Working Capital Plant	EC-2002-265	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
1/22/2002	Cost Per kWh Comparison	EC-2002-265	Surrebuttal	UtiliCorp United Inc. d/b/a Missouri Public

Date Filed	Issue	Case Number	Exhibit	Company Name
8/16/2002	Test Year; Jurisdictional Allocators; State Line Maintenance Contract; State Line 1 and Energy Center 1 & 2 Maintenance Contract; Iatan Maintenance Expense; Asbury Maintenance Expense; Miscellaneous Expenses & Banking Fees;	ER-2002-424	Direct	The Empire District Electric Company
9/24/2002	Security Rider	ER-2002-424	Rebuttal	The Empire District Electric Company
12/09/2003	Test Year; Jurisdictional Allocations; Revenue Requirement; Rate History	ER-2004-0034 and HR-2004-0024	Direct	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P
01/06/2004	Test Year, Jurisdictional Allocation Factors, Asset Impairment Write-Down of Eastern System	GR-2004-0072	Direct	Aquila, Inc. d/b/a Aquila Networks MPS Gas and Aquila Networks-L&P Gas
01/26/2004	Test Year; Jurisdictional Allocations; Revenue Requirement; Rate History	ER-2004-0034 and HR-2004-0024	Rebuttal	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P
2/27/2004	Test Year; Jurisdictional Allocations; Revenue Requirement; Rate History	ER-2004-0034 and HR-2004-0024	Modified Direct	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P
2/27/2004	Test Year; Jurisdictional Allocations; Revenue Requirement; Rate History	ER-2004-0034 and HR-2004-0024	Modified Rebuttal	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P

Date Filed	Issue	Case Number	Exhibit	Company Name
10/14/2004	Merger Recommendations, Asset Impairment Write-down, Original Cost of Rate Base, Description of Chilled Water System, Acquisition Premium, Affiliated Transactions	HM-2004-0618	Rebuttal	Trigen-Kansas City Energy Corp. and Thermal North American, Inc.
06/13/2005	Asset Impairment, Write-down of the three Natural Gas Combustion Turbines, Regulatory Accounting	EO-2005-0156	Rebuttal	Aquila, Inc. d/b/a Aquila Networks -- MPS