

*Exhibit No.:*  
*Issues: Overview*  
*Iatan Construction Project*  
*GAAS*  
*Witness: Charles R. Hyneman*  
*Sponsoring Party: MoPSC Staff*  
*Type of Exhibit: Direct Testimony*  
*File No.: ER-2011-0004*  
*Date Testimony Prepared: February 23, 2011*

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**DIRECT TESTIMONY**

**OF**

**CHARLES R. HYNEMAN**

**EMPIRE DISTRICT ELECTRIC COMPANY**

**FILE NO. ER-2011-0004**

Jefferson City, Missouri  
February 2011

\*\* Denotes Highly Confidential Information \*\*

**NP**

1 **DIRECT TESTIMONY**

2 **OF**

3 **CHARLES R. HYNEMAN**

4 **EMPIRE DISTRICT ELECTRIC COMPANY**

5 **FILE NO. ER-2011-0004**

6 Q. Please state your name and business address.

7 A. Charles R. Hyneman, Fletcher Daniels State Office Building, 615 East 13<sup>th</sup> Street,  
8 Kansas City, Missouri.

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

10 A. I am a Regulatory Auditor with the Missouri Public Service Commission  
11 (Commission).

12 **EXECUTIVE SUMMARY**

13 Q. Please describe your educational background and prior work experience.

14 A. I was awarded a Masters of Business Administration (MBA) from the University  
15 of Missouri at Columbia in 1988 and a Bachelor of Science (BS) degree with a double major in  
16 Accounting and Business Administration from Indiana State University in Terre Haute, Indiana  
17 in 1985. I also hold an Associate in Applied Science (AAS) in Contracts Management from the  
18 Community College of the Air Force. I am a Certified Public Accountant (CPA) licensed in  
19 Missouri. I served a total of 12 years on active duty in the United States Air Force in the  
20 Government Contracting/Procurement and Missile Operations fields.

21 Q. What job duties have you had with the Commission?

22 A. I have assisted, conducted, and supervised audits and examinations of the books  
23 and records of public utility companies operating within the state of Missouri. I have  
24 participated in examinations of electric, natural gas, water and telecommunication companies.

1 I have testified as an expert witness in cases concerning proposed rate increases and earnings  
2 investigations. I have also testified cases relating to construction audits and prudence reviews  
3 and mergers and acquisitions.

4 Q. Have you previously testified before this Commission?

5 A. Yes. Attached to this testimony is a list of rate cases in which I have submitted  
6 testimony (Schedule CRH 1).

7 Q. With reference to File No. ER-2011-0004, have you examined and studied the  
8 books and records of Empire District Electric Company (“Empire” or “Company”) regarding its  
9 electric operations?

10 A. Yes, with the assistance other members of the Commission Staff (“Staff”).

11 Q. Please explain the purpose of your testimony.

12 A. In this rate case Empire is seeking to include in its rate base construction costs  
13 related to the Iatan 1 AQCS and Iatan 2 Construction Projects, collectively referred to as the  
14 “Iatan Construction Project”. The Iatan 1 AQCS construction project was placed in serviced in  
15 April 2009 and the Iatan 2 construction project was placed in service in August 2010. Empire  
16 owns a portion of both Iatan 1 and Iatan 2 and the plant that is common to both units, or  
17 Common Plant. The following chart shows Empire’s ownership interests:

Ownership	Iatan 1	Iatan 2	Common
KCPL	70%	54.71%	61.45%
KCPL-GMO	18%	18%	18%
Empire	12%	12%	12%
MJMEUC	0%	11.76%	6.58%
KEPCO	0%	3.53%	1.97%
Total	100%	100%	100%

18  
19 In this testimony I will introduce and sponsor the adjustments to Iatan 1 AQCS and  
20 Iatan 2 actual construction costs incurred as of October 31, 2010 that the Staff has found to

1 imprudent, unreasonable, inappropriate or not of benefit to Missouri ratepayers. These  
2 adjustments are described in the Staff's Construction Audit and Prudence Review –  
3 Iatan Construction Project For Costs Reported as of October 31, 2010 ("Construction Audit  
4 Report") filed separately in this docket. The dollar amounts reflected in the adjustments  
5 described in the Construction Audit Report related to Iatan 1 and Iatan 2 disallowances and Iatan  
6 1 and Iatan 2 transfers to Iatan Common plant have been reflected in the Staff's Accounting  
7 Schedules filed with its direct filing.

8         Also in this testimony I am sponsoring the Staff's Construction Audit and Prudence  
9 Review of Empire's involvement in the construction of the Plum Point Generating Station  
10 ("Plum Point"). On August 13, 2010 Empire announced that Plum Point has successfully  
11 completed the in-service criteria established by the Commission. Empire owns 50 megawatts of  
12 the total 665 MW capacity of Plum Point. Empire also has a Purchased Power Agreement  
13 (PPA) with Plum Point Energy Associates sourced from this facility that will provide an  
14 additional 50 megawatts of capacity. As will be described in it's the Staff's Plum Point  
15 Construction Audit and Prudence Review Report ("Staff Plum Point Report"), the Staff is  
16 proposing one adjustment to remove \$3,680 in lobbying charges. As of October 31, 2010, the  
17 project was \$33,000,000 under budget.

18         Finally, in this testimony I will also describe the auditing standards with which the Staff  
19 who conducted the Construction Audit and Prudence review of the Iatan Project were required to  
20 comply.

21         Q. Did you participate in the Staff's construction audits of the Iatan Construction  
22 Project and the Plum Point Construction Project?

23         A. Yes, I did.

1 Q. Are you sponsoring any adjustments to Empire's books and records for purposes  
2 of determining an appropriate revenue requirement for Empire?

3 A. Yes. I am sponsoring adjustments to Empire's Iatan 1 Plant accounts 311, 312,  
4 315, 316, Iatan 2 Plant accounts 311, 312, 314, 315, and 316 and Iatan Common Plant - from  
5 Unit 1 and Iatan Common Plant -from Unit 2 accounts 311, 312, 315 and 316. I am also  
6 sponsoring an adjustment to Plum Point Plant account 311. These adjustments are reflected in  
7 the Staff Accounting Schedules.

8 **GENERALLY ACCEPTED AUDITING STANDARDS**

9 Q. Did the Staff auditors who performed the Construction Audit and Prudence  
10 Review of the Iatan Construction Project comply with specific audit standards?

11 A. Yes. The procedures and activities conducted by Staff auditors as it relates to the  
12 Staff's audit of the Iatan Construction Project were in accordance with and are fully consistent  
13 with Generally Accepted Auditing Standards (GAAS). In Ordered paragraph 4 of its July 7,  
14 2010 *Order Regarding Construction and Prudence Audits* in File Nos. ER-2010-0355 and ER-  
15 2010-0356, the Commission stated the following:

16 4. All auditing activity shall be conducted in accordance with  
17 generally accepted auditing standards issued by the American Institute of  
18 Certified Public Accountants Standards. All Commission staff members  
19 conducting audit activity of any type in these matters shall attest by  
20 affidavit that all of their auditing activity and reports comply with these  
21 standards.

22 Q. What are GAAS?

23 A. GAAS are broad rules and guidelines promulgated by the (Suggest spelling out  
24 acronym)AICPA's *Auditing Standards Board*. Certified Public Accountants employ GAAS in  
25 preparing for and performing audits of a client's financial statement.

1           In December 2001, the Auditing Standards Board issued SAS 95, Generally Accepted  
2 Auditing Standards. SAS 95 established a GAAS hierarchy consisting of Tier 1 – Auditing  
3 Standards (which include the SAS), Tier 2 – Interpretive publications, and Tier 3 – Other auditing  
4 publications

5           GAAS Tier 1 consists of the ten general, fieldwork, and reporting standards, and the  
6 Statement on Auditing Standards. The ten general standards apply to all other services covered by  
7 the Statement on Auditing Standards (SAS) unless they are clearly not relevant or the SAS specifies  
8 that they do not apply.

9           For example, while GAAS applies primarily to the audit of an entity's financial statement,  
10 the substance of the General Standards and Standards of Field Work can be applied to utility  
11 construction audits and audits of a utility's rate filings. The Standards of Reporting, while they can  
12 provide guidance in the preparation of any report, clearly are not relevant to either Construction  
13 Audit Reports or Cost of Service Reports, the types of reports the Staff is filing in this proceeding.  
14 Therefore the four GAAS reporting standards do not apply to this audit and were not taken into  
15 consideration by the Staff in the preparation of either its Construction Audit Report or its Cost of  
16 Service Report.

17           While the Staff auditors have conducted their audit in accordance with the  
18 General Standards and Standards of Field Work listed below, they have not necessarily reviewed  
19 and applied all of the detailed specific interpretations of the individual SAS to this audit. Such an  
20 undertaking would require an extensive investment in training and personnel that has not been  
21 viewed as necessary for the specific work performed in this audit.

1 The ten Generally Accepted Auditing Standards are listed and briefly described below:

2 **GAAS - General Standards**

- 3 1. Training and Proficiency. The audit must be performed by a person or persons having  
4 adequate technical training and proficiency as an auditor.
- 5 2. Independence. In all matters relating to the assignment, an independence in mental  
6 attitude is to be maintained by the auditor or auditors.
- 7 3. Due Care. Due professional care is to be exercised in the planning and performance of  
8 the audit and the preparation of the report.

9 **GAAS - Standards of Field Work**

- 10 1. Planning and Supervising. The auditor must adequately plan the work and must  
11 supervise any assistants.
- 12 2. The entity and its environment, including its internal control. The auditor must obtain  
13 a sufficient understanding of the entity and its environment, including its internal  
14 control, to assess the risk of material misstatement of the financial statements whether  
15 due to error or fraud, and to design the nature, timing, and extent of further audit  
16 procedures.
- 17 3. Evidential Matter. The auditor must obtain sufficient appropriate audit evidence by  
18 performing audit procedures to afford a reasonable basis for an opinion regarding the  
19 financial statements under audit.

20 **GAAS - Standards of Reporting**

- 21 1. GAAP. The report shall state whether the financial statements are presented in  
22 accordance with generally accepted accounting principles.
- 23 2. Consistency. The report shall identify those circumstances in which such principles  
24 have not been consistently observed in the current period in relation to the preceding  
25 period.
- 26 3. Disclosure. When the auditor determines that informative disclosures are not  
27 reasonably adequate, the auditor must so state in the auditor's report.
- 28 4. Reporting Obligation. The report shall contain either an expression of opinion  
29 regarding the financial statements, taken as a whole, or an assertion to the effect that  
30 an opinion cannot be expressed. When the auditor cannot express an overall opinion,  
31 the auditor should state the reasons therefore in the auditor's report. In all cases where  
32 an auditor's name is associated with financial statements, the auditor should clearly  
33 indicate the character of the auditor's work, if any, and the degree of responsibility the  
34 auditor is taking, in the auditor's report.

35 Q. Does this conclude your direct testimony?

36 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION


OF THE STATE OF MISSOURI

In the Matter of The Empire District Electric )  
Company of Joplin, Missouri for Authority to ) File No. ER-2011-0004  
File Tariffs Increasing Rates for Electric )  
Service Provided to Customers in the Missouri )  
Service Area of the Company )

AFFIDAVIT OF CHARLES R. HYNEMAN

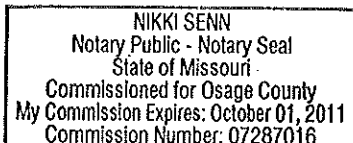
STATE OF MISSOURI )  
 ) ss.  
COUNTY OF COLE )

Charles R. Hyneman, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 6 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

  
\_\_\_\_\_  
Charles R. Hyneman

Subscribed and sworn to before me this 23<sup>rd</sup> day of February, 2011.

  
\_\_\_\_\_  
Notary Public





**CHARLES R. HYNEMAN**

**CASE PARTICIPATION**

<b>Date Filed</b>	<b>Case Name</b>	<b>Case Number</b>	<b>Issue</b>	<b>Exhibit</b>
2/22/11	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 For Costs Reported As Of October 30, 2010
2/22/11	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 For Costs Reported As Of October 30, 2010
11/3/10	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 For Costs Reported As Of June 30, 2010
11/3/10	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 For Costs Reported As Of June 30, 2010
11/17/10, 12/15/10, 1/12/11	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0355	Iatan 1 and Iatan 2 and Common Plant Construction Audit and Prudence Review/Generally Accepted Auditing Standards/DSM Costs	Direct/Rebuttal Surrebuttal
11/10/10, 12/8/10, 1/5/11	Kansas City Power and Light Company	ER-2010-0355	Iatan 1 and Iatan 2 and Common Plant Construction Audit and Prudence Review/Generally Accepted Auditing Standards/DSM Costs	Direct/Rebuttal Surrebuttal

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<b>Date Filed</b>	<b>Case Name</b>	<b>Case Number</b>	<b>Issue</b>	<b>Exhibit</b>
8/6/2010	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 (Air Quality Control System - AQCS) For Costs Reported As Of April 30, 2010
8/6/2010	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 (Air Quality Control System - AQCS) For Costs Reported As Of April 30, 2010
1/1/2010	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
4/09/2009	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Transition costs, SJLP SERP, Acquisition Detriments, Capacity Costs, Crossroads Deferred Taxes	Surrebuttal

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3/13/2009	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Crossroads Energy Center, Acquisition Saving and Transition Cost Recovery	Rebuttal
2/27/2009	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Various Ratemaking issues	Direct COS Report
4/7/2009	Kansas City Power and Light Company	ER-2009-0089	Transition Costs, Talent Assessment Program, SERP, STB Recovery, Settlements, Refueling Outage, Expense Disallowance	Surrebuttal
3/11/2009	Kansas City Power and Light Company	ER-2009-0089	KCPL Acquisition Savings and Transition Costs	Rebuttal
02/11/2009	Kansas City Power and Light Company	ER-2009-0089	Corporate Costs, Merger Costs, Warranty Payments	Direct COS Report
09/24/2007	Kansas City Power and Light Company	ER-2007-0291	Miscellaneous A&G Expense	Surrebuttal
7/24/2007	Kansas City Power and Light Company	ER-2007-0291	Miscellaneous	Staff COS Report
07/24/2007	Kansas City Power and Light Company	ER-2007-0291	Talent Assessment, Severance, Hawthorn V Subrogation Proceeds	Direct
03/20/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Hedging Policy Plant Capacity	Surrebuttal
02/20/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Natural Gas Prices	Rebuttal
01/18/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Fuel Prices Corporate Allocation	Direct
11/07/2006	Kansas City Power and Light Company	ER-2006-0314	Fuel Prices	True-Up
10/06/2006	Kansas City Power and Light Company	ER-2006-0314	Severance, SO <sub>2</sub> Liability, Corporate Projects	Surrebuttal
08/08/2006	Kansas City Power and Light Company	ER-2006-0314	Fuel Prices Miscellaneous Adjustments	Direct
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

**CHARLES R. HYNEMAN**

**CASE PARTICIPATION**

<b>Date Filed</b>	<b>Case Name</b>	<b>Case Number</b>	<b>Issue</b>	<b>Exhibit</b>
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
11/18/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Natural Gas Prices	Rebuttal
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
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
02/15/2005	Missouri Gas Energy	GU20050095	Accounting Authority Order	Direct
01/14/2005	Missouri Gas Energy	GU20050095	Accounting Authority Order	Direct
06/14/2004	Missouri Gas Energy	GR20040209	Alternative Minimum Tax; Stipulation Compliance; NYC Office; Executive Compensation; Corporate Incentive Compensation; True-up Audit; Pension Expense; Cost of Removal; Lobbying.	Surrebuttal
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
02/13/2004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR20040024	Severance Adjustment; Supplemental Executive Retirement Plan; Corporate Cost Allocations	Surrebuttal
02/13/2004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER20040034	Severance Adjustment; Corporate Cost Allocations; Supplemental Executive Retirement Plan	Surrebuttal
01/06/2004	Aquila, Inc.	GR20040072	Corporate Allocation Adjustments; Reserve Allocations; Corporate Plant	Direct

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**CASE PARTICIPATION**

<b>Date Filed</b>	<b>Case Name</b>	<b>Case Number</b>	<b>Issue</b>	<b>Exhibit</b>
12/09/2003	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR20040024	Current Corporate Structure; Aquila's Financial Problems; Aquila's Organizational Structure in 2001; Corporate History; Corporate Plant and Reserve Allocations; Corporate Allocation Adjustments	Direct
12/09/2003	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER20040034	Corporate Plant and Reserve Allocations; Corporate Allocation Adjustments; Aquila's Financial Problems; Aquila's Organizational Structure in 2001; Corporate History; Current Corporate Structure	Direct
03/17/2003	Southern Union Co. d/b/a Missouri Gas Energy	GM20030238	Acquisition Detriment	Rebuttal
08/16/2002	The Empire District Electric Company	ER2002424	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
04/17/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service & St. Joseph Light & Power	GO2002175	Accounting Authority Order	Rebuttal
01/22/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001265	Acquisition Adjustment	Surrebuttal
01/22/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2001265	Acquisition Adjustment; Corporate Allocations;	Surrebuttal
01/08/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2002265	Acquisition Adjustment	Rebuttal
01/08/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001672	Acquisition Adjustment	Rebuttal

**CHARLES R. HYNEMAN**

**CASE PARTICIPATION**

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12/06/2001	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001672	Corporate Allocations	Direct
12/06/2001	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2002265	Corporate Allocations	Direct
04/19/2001	Missouri Gas Energy, a Division of Southern Union Company	GR2001292	Revenue Requirement; Corporate Allocations; Income Taxes; Miscellaneous Rate Base Components; Miscellaneous Income Statement Adjustments	Direct
11/30/2000	Holway Telephone Company	TT2001119	Revenue Requirements	Rebuttal
06/21/2000	UtiliCorp United, Inc. / Empire District Electric Company	EM2000369	Merger Accounting Acquisition	Rebuttal
05/02/2000	UtiliCorp United, Inc. / St. Joseph Light and Power	EM2000292	Deferred Taxes; Acquisition Adjustment; Merger Benefits; Merger Premium; Merger Accounting; Pooling of Interests	Rebuttal
03/01/2000	Atmos Energy Company and Associated Natural Gas Company	GM2000312	Acquisition Detriments	Rebuttal
09/02/1999	Missouri Gas Energy	GO99258	Accounting Authority Order	Rebuttal
04/26/1999	Western Resources Inc. and Kansas City Power and Light Company	EM97515	Merger Premium; Merger Accounting	Rebuttal
07/10/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	SLRP AAOs; Reserve; Deferred Taxes; Plant	True-Up
05/15/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	SLRP AAOs; Automated Meter Reading (AMR)	Surrebuttal
04/23/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	Service Line Replacement Program; Accounting Authority Order	Rebuttal
03/13/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	Miscellaneous Adjustments; Plant; Reserve; SLRP; AMR; Income and Property Taxes;	Direct

**CHARLES R. HYNEMAN****CASE PARTICIPATION**

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11/21/1997	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER97394	OPEB's; Pensions	Surrebuttal
08/07/1997	Associated Natural Gas Company, Division of Arkansas Western Gas Company	GR97272	FAS 106 and FAS 109 Regulatory Assets	Rebuttal
06/26/1997	Associated Natural Gas Company, Division of Arkansas Western Gas Company	GR97272	Property Taxes; Store Expense; Material & Supplies; Deferred Tax Reserve; Cash Working Capital; Postretirement Benefits; Pensions; Income Tax Expense	Direct
10/11/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Surrebuttal
09/27/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Rebuttal
08/09/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Direct
05/07/1996	Union Electric Company	EM96149	Merger Premium	Rebuttal
04/20/1995	United Cities Gas Company	GR95160	Pension Expense; OPEB Expense; Deferred Taxes; Income Taxes; Property Taxes	Direct
05/16/1994	St. Joseph Light & Power Company	HR94177	Pension Expense; Other Postretirement Benefits	Direct
04/11/1994	St. Joseph Light & Power Company	ER94163	Pension Expense; Other Postretirement Benefits	Direct
08/25/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital	Surrebuttal
08/13/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital	Rebuttal
07/16/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital; Other Rate Base Components	Direct

**SCHEDULE 1**

**HAS BEEN DEEMED**

**HIGHLY CONFIDENTIAL**

**IN ITS ENTIRETY**